

CITY OF HAMMOND

LOUISIANA

ANNUAL BUDGET

FY 2027

FISCAL YEAR 2027

July 1, 2026 — June 30, 2027

OFFICE OF THE MAYOR

PROPOSED

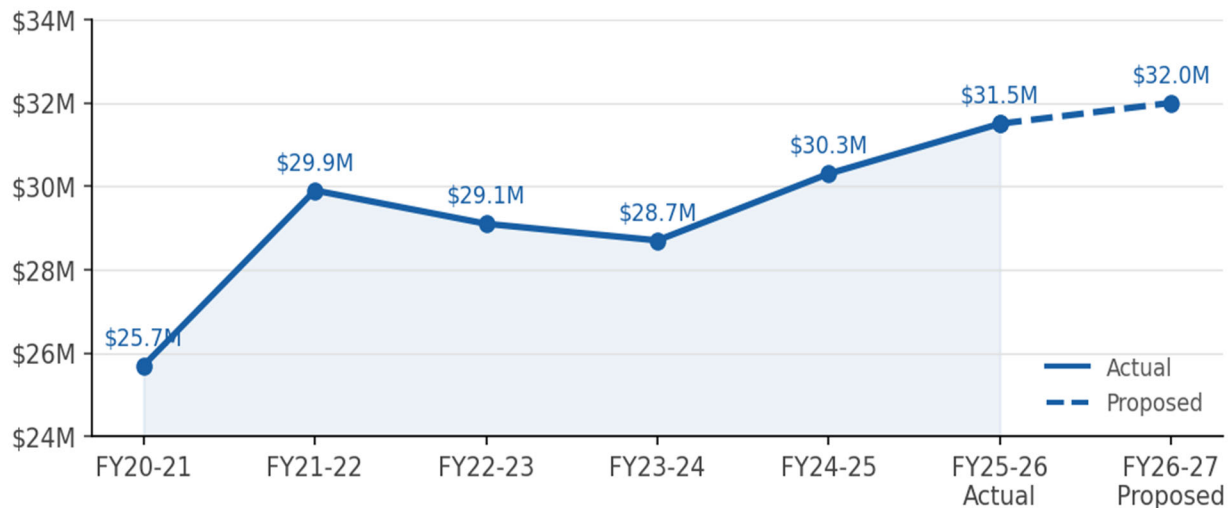
Message from the Mayor

As required by Sections 5-02 and 5-03 of the City's Charter, I hereby present my proposed budget for Fiscal Year 2026–27 and the associated introduction of ordinance to the Council on Tuesday, May 12, 2026. This budget includes all funds and a 5-year capital improvements plan. Copies are available for public review in the City Council Clerk's Office, 310 E Charles St, Hammond LA 70401, and via the City's website, hammond.org.

As you are aware, the Council must order a public hearing on the budget and publish the date, time, and place of this public hearing at least 10 days prior to the date of the hearing. The Charter also requires the budget shall be finally adopted not later than the last regular Council meeting of the last month of the fiscal year; this year that meeting will fall on Tuesday, June 23, 2026. At the time of this presentation, the Council and I have agreed to Friday, May 29, 2026 as the date of an initial public hearing (i.e. the budget work session). A second public hearing will follow on Tuesday, June 9, 2026 unless the Council elects to convene that meeting on another date on/before June 23, 2026.

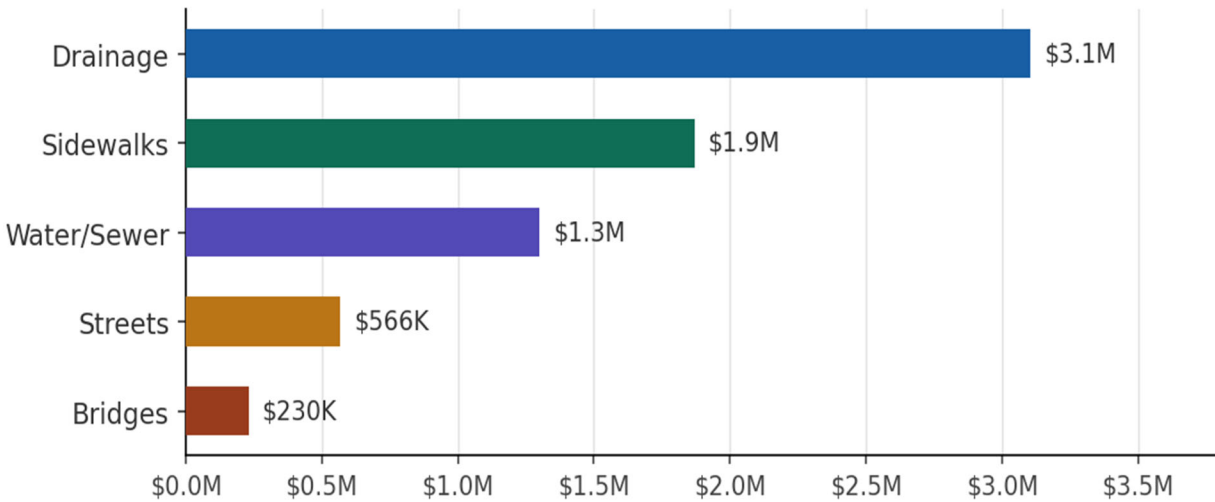
Fiscal Year 2025–26 has been a good year financially for the City. We are projected to collect about \$31.5 million in sales tax and about \$6.3 million in property tax—about \$2.8 million more than in the prior fiscal year. FAA-recommended adjustments to Airport fees not only moved the Airport out of the red, but also provided funds for Airport improvements that historically have required federal and/or State grants; this year's budget moves Airport revenues and expenses out of the General Fund and into a dedicated Airport Fund, finally setting up the Airport to be self-funded. State-mandated increases in water and sewer fees are generating enough revenue to cover Water & Sewer operations, infrastructure improvements, and monthly payments on 2 Clean Water State Revolving Fund loans; these costs were previously supported by sales tax revenue. An increase in the garbage fee eliminated the need for the City to subsidize the cost of collection—freeing up approximately \$800,000 in sales tax revenue for other purposes, including capital projects.

Sales Tax Revenue Trend



As required by ordinance and done in previous years, we have shifted the City's share of anticipated video bingo revenue to the Capital Projects Fund. Proposed capital projects for FY27 represent about \$7.1 million in spending. Projects listed include \$1.3 million in water/sewer projects, \$1.9 million in sidewalk improvements, \$3.1 million in drainage improvements, \$230,000 in bridge projects, and \$566,000 in street improvements.

FY26-27 Capital Projects — \$7.1M Total



Expenditures largely outside City control—such as general liability insurance, health insurance, and workers’ compensation—continue to increase. Fortunately, required City contributions to the Municipal Employee Retirement System and Police Retirement System decreased. I expect health insurance premiums to increase in January 2027 after a small increase in January 2026. Property insurance and workers’ compensation saw small increases, though claim activity continues to trend above policy thresholds and will require monitoring.

A 2% annual increase in employee pay is factored into this budget. This increase reflects the City’s continued commitment to employee retention and maintaining competitive compensation where financially feasible.

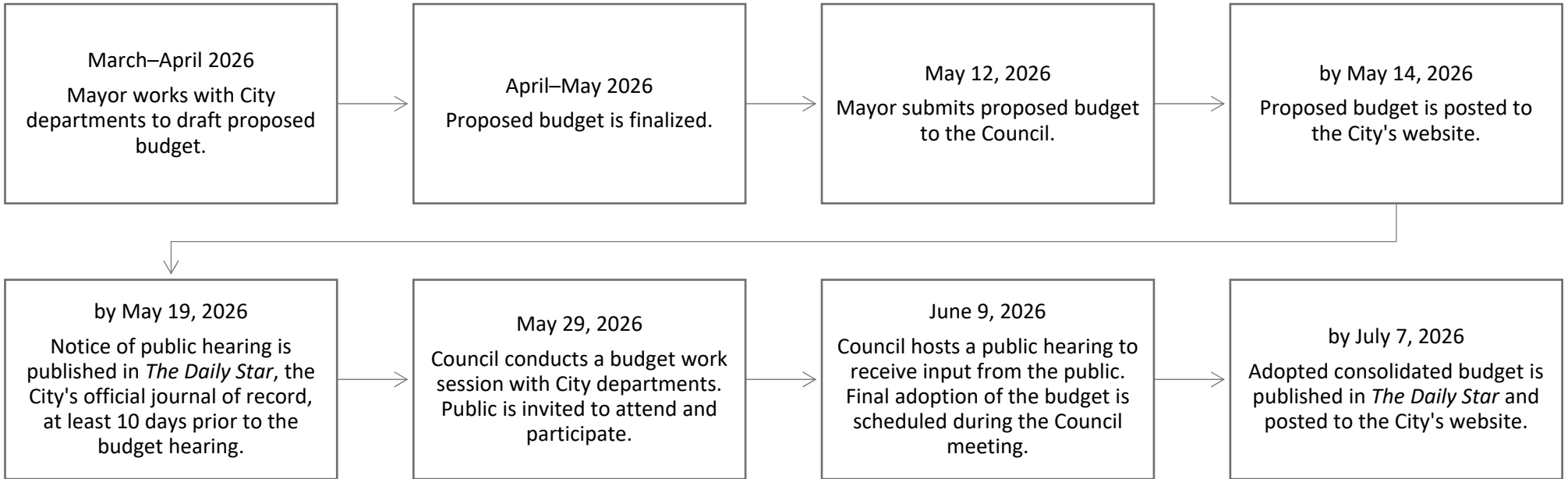
We have used March 31, 2026 as the cutoff date to analyze FY26 revenues and expenditures, to project total FY26 revenues and expenditures, to forecast FY27 revenues and expenditures, and to propose a balanced FY27 budget.

I look forward to your questions.

Sincerely,

Pete Panepinto
Mayor

FY27 Budget Process



Major Participants in Budget Process

Pete Panepinto, Mayor
Kip Andrews, Councilman for District 1
Carlee White Gonzales, Councilwoman for District 2
Devon Wells, Councilman for District 3
Sam DiVittorio, Councilman for District 4
Steven Leon, Councilman for District 5
Charles Borchers IV, Director of Administration
Carolyn Howard, Finance Director

7/1/2026

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
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City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Information

I. General

Incorporated	1889
Form of Government	Home Rule Charter
Chartered	1977
Population (2020 US Census)	19,584
Total Square Miles	13.86
Total Number Employees (FT)	325
Total Utility Customers	7,400

II. City Services

Airport	- 925 acres, 2 runways (5,001' and 6,502'), air traffic control tower operating 0800-1600 hours (Monday - Friday). Approximately 60,000 annual operations with full instrument landing system and GPS approaches.
Building & Planning	- Planning, zoning, subdivisions, permits, GIS mapping, inspections, code enforcement, demolitions of blighted properties.
Grants	- For last year, submitted \$2.9 million in grant applications; with 0.2 million pending, \$6.1 million received, and \$20.7 million managed. (Not in Budget because multi-year).
Cemeteries	- 4 city cemeteries with over 3,500 plots and 2 city mausoleums with 475 crypts.
Fire	- 77 employees, approx 6,900 calls/yr, 5 fire stations, Fire Prevention Bureau, Special Response Team (HazMat - Rescue), Arson Investigation, 60 square-mile service area both inside and outside City limits.
Grounds	- Maintenance of City grounds to include, parks, City Hall, street rights-of-way, roundabouts, library, court building, downtown, 4 cemeteries, police training, baseball fields, trees, landscaping, and litter control.
Other	- Historic District, Downtown Development District.
Police	- 116 employees, approx 30,000 calls/yr, Jail, Juvenile, Detectives, Narcotics, Street Crimes, Training, Internal Affairs, K-9 Unit, Traffic Unit, Special Response Team, and Reserves.
Recreation	- 7 parks, 7 playgrounds, skate park, rec center, 5 ball fields, 2 gyms, 6 basketball courts, 3 splashparks, swimming pool, computer center, summer camp, seniors programs, recreation programs for all ages.
Sanitation	- 2-day a week pickup for both residential and commercial garbage, 6,606 units.
Sewer	- Sewer treatment plant, 70-75 million gallons treated/mo, 57 lift stations, 100 miles of mains, 1,450 manholes, 6,492 units.
Street	- 136.8 miles of streets, drainage, bridges, traffic and street lights, recycling, Hammond rail spur.
Water	- 81-129 million gallons water/mo, 5 wells, 110 miles of mains, 825 fire hydrants, 7,392 units.

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Full Time Employees**

Department	Recommended	Approved	Recommended	Approved	Recommended	Approved	Recommended	Approved	Recommended	Approved	Recommended	Approved	Recommended	Approved	Recommended	Approved	Recommended	Approved	Recommended	Approved
	17-18	17-18	18-19	18-19	19-20	19-20	20-21	20-21	21-22	21-22	22-23	22-23	23-24	23-24	24-25	24-25	25-26	25-26	26-27	26-27
Council	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Mayor	5	5	5	5	5	5	5	5	6	6	6	6	6	6	5	5	5	5	5	5
Accounting	8	8	8	8	7	7	7	7	5	5	4	4	4	4	4	4	5	5	4	4
Purchasing	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Personnel	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Data Processing	2	2	2	2	2	2	3	3	3	3	3	3	4	4	4	4	4	4	4	4
Police	111	111	111	111	111	111	111	111	111	111	111	115	115	115	119	119	121	116	116	116
Fire	65	65	65	65	65	65	65	65	68	68	68	68	75	75	75	75	80	77	77	77
Building	9	9	10	10	10	10	11	11	11	11	11	11	10	10	10	10	10	9	9	9
Building - Maintenance	0	0	0	0	0	0	4	4	4	4	4	5	5	5	5	5	7	7	7	7
Grants	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Public Works - Street	16	16	15	15	17	17	17	17	17	17	17	16	16	16	16	17	17	16	16	16
Public Works - Garage	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5
Public Works - Grounds	20	20	20	22	20	20	22	22	22	22	22	22	20	20	20	20	20	16	16	16
Recreation	5	5	6	6	7	7	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Water & Sewer	39	39	39	39	38	38	39	39	38	38	37	37	37	37	37	38	41	39	39	39
Downtown Dev District	1	1	1	1	2	2	2	2	3	3	3	3	2	2	3	3	3	3	3	3
Airport	4	4	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
** Total **	300	300	301	303	304	304	314	314	316	316	314	318	322	322	326	328	341	326	325	325

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Payroll Summary**

	Regular	Overtime	Call Back	SCH OT*	Holiday	Cell	Auto	FICA**	MERS***	MPRS****	FRS*****	Insurance	Work Comp	Totals	% of City
Council	\$ 106,800	\$ 800	\$ -	\$ -	\$ -	\$ 5,400	\$ 6,000	\$ 9,100	\$ 12,700	\$ -	\$ -	\$ 54,900	\$ 2,700	\$ 198,400	0.66%
Mayor	326,900	1,000	-	-	-	3,600	6,000	25,900	84,200	-	-	45,800	3,900	497,300	1.64%
Accounting	287,300	200	-	-	-	900	-	22,100	71,600	-	-	36,600	800	419,500	1.39%
Purchasing	150,900	200	-	-	-	900	-	11,700	40,800	-	-	27,500	400	232,400	0.77%
Personnel	252,100	500	-	-	-	900	-	19,400	68,100	-	-	36,600	700	378,300	1.25%
Data Processing	264,100	5,000	1,000	-	-	2,700	18,000	22,200	71,300	-	-	36,600	800	421,700	1.39%
Grants	152,600	-	-	-	-	900	-	11,800	41,200	-	-	27,500	400	234,400	0.78%
Police - Administration	1,168,700	40,000	6,000	-	900	7,200	-	23,000	19,000	347,800	-	137,300	33,000	1,782,900	5.90%
Police - Investigations	912,400	70,000	20,000	-	7,000	12,600	-	16,300	-	297,400	-	128,100	68,300	1,532,100	5.07%
Police - Patrol	4,057,800	350,000	18,000	-	80,000	18,900	-	71,500	-	1,309,300	-	640,500	272,400	6,818,400	22.55%
Police - Street Crimes	332,800	20,000	3,000	-	1,000	4,500	-	7,700	-	110,400	-	54,900	23,200	557,500	1.84%
Police - Corrections	460,400	45,000	500	-	12,000	1,800	-	7,200	-	143,600	-	100,700	29,900	801,100	2.65%
Fire - Administration	330,700	3,000	3,000	-	-	3,600	-	27,700	25,400	-	97,700	36,600	8,200	535,900	1.77%
Fire - Fighting	3,828,300	40,000	30,000	200,000	123,000	27,000	-	358,800	-	-	1,374,900	640,600	441,500	7,064,100	23.36%
Fire - Prevention	180,100	3,000	10,000	-	1,500	2,700	-	16,800	-	-	64,600	27,500	5,400	311,600	1.03%
Building - Administration	345,500	1,000	1,000	-	-	3,600	-	26,800	93,300	-	-	73,200	12,900	557,300	1.84%
Building - Maintenance	368,900	3,000	2,000	-	500	1,800	-	28,800	99,600	-	-	64,100	16,400	585,100	1.94%
Public Works - Garage	242,000	6,000	-	-	-	1,800	-	20,200	65,400	-	-	45,800	7,400	388,600	1.29%
Public Works - Street	736,100	45,000	10,000	-	500	1,800	-	61,700	198,800	-	-	146,400	52,700	1,253,000	4.14%
Public Works - Grounds	768,300	35,000	10,000	-	10,000	1,800	-	64,200	207,500	-	-	183,000	38,900	1,318,700	4.36%
Recreation - Admin	345,700	6,000	-	-	1,000	900	-	26,600	93,400	-	-	73,200	13,000	559,800	1.85%
Recreation - Programs	195,200	-	-	-	1,000	-	-	15,000	-	-	-	-	9,300	220,500	0.73%
Water - Administration	316,652	300	-	-	-	900	-	24,316	85,496	-	-	54,900	4,271	486,834	1.61%
Water - Utility	920,000	6,500	50,000	-	300	1,800	-	74,900	248,400	-	-	201,300	50,600	1,553,800	5.14%
Sewer - Utility	193,400	7,000	20,000	-	1,000	900	-	17,000	52,300	-	-	45,800	10,800	348,200	1.15%
Sewer - Plant	285,900	3,500	35,000	-	1,000	900	-	22,200	75,900	-	-	54,900	15,800	495,100	1.64%
Downtown Dev District	173,100	-	-	-	-	3,600	-	13,300	41,600	-	-	27,500	500	259,600	0.86%
Airport	266,300	5,000	500	-	-	900	-	21,900	71,900	-	-	45,800	10,700	423,000	1.40%
*** Totals ***	\$ 17,968,952	\$ 697,000	\$ 220,000	\$ 200,000	\$ 240,700	\$ 114,300	\$ 30,000	\$ 1,068,116	\$ 1,767,896	\$ 2,208,500	\$ 1,537,200	\$ 3,047,600	\$ 1,134,871	\$ 30,235,134	100.00%

* Scheduled Over Time

** Federal Insurance Contribution Act

*** Municipal Employee Retirement System

**** Municipal Police Retirement System

***** Fire Retirement System

Total Pay & Benefits

\$30,235,134

City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Vehicle By Department

Department	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Mayor	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-
Administration	4	2	3	3	2	3	2	2	2	2	2	2	2	1	1	1
Police	108	103	103	103	103	90	102	111	108	112	104	109	107	127	128	136
Fire	22	18	18	18	18	21	19	19	20	22	24	24	24	26	30	27
Building	12	2	2	2	2	1	1	1	1	1	1	1	1	5	5	5
Garage	4	1	1	1	1	3	3	3	2	2	2	2	2	3	3	3
Street	23	19	19	19	19	22	21	23	27	28	26	26	26	23	23	20
Grounds	16	15	15	15	15	12	15	14	14	13	19	18	17	16	16	17
Recreation	2	2	2	2	2	2	2	3	3	3	3	3	3	4	3	3
Water & Sewer	35	35	35	35	35	34	31	32	30	33	38	38	37	37	37	29
Airport	2	1	-	-	1	2	1	1	1	1	2	2	3	3	3	3
Total	228	198	198	198	198	191	197	209	208	217	221	225	222	245	249	244

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Revenue Comparisons**

Description	2020-2021	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	%
	Recommend	Approved	Recommend	Approved	Recommend	Approved	Recommend	Approved	Recommend	Approved	Recommend	Approved	Recommend	Approved	Change
Property Tax	\$ 5,597,000	\$ 5,597,000	\$ 4,964,500	\$ 4,951,000	\$ 4,968,000	\$ 4,968,000	\$ 5,014,500	\$ 5,014,500	\$ 5,842,000	\$ 5,842,000	\$ 6,002,500	\$ 6,002,500	\$ 6,402,500	\$ 6,402,500	6.66%
Sales & Use Tax	20,500,000	20,500,000	26,500,000	21,500,000	26,500,000	26,500,000	26,500,000	26,500,000	27,500,000	28,000,000	29,000,000	30,000,000	32,000,000	32,000,000	6.67%
Franchise Tax	845,000	845,000	1,002,000	865,000	875,200	875,200	1,002,000	1,002,000	988,000	988,000	993,000	993,000	993,000	993,000	0.00%
Licenses	1,700,000	1,700,000	1,800,000	1,700,000	1,800,000	1,800,000	1,800,000	1,800,000	1,900,000	1,900,000	1,925,000	1,925,000	2,098,000	2,098,000	8.99%
Bldg Dept Income	302,700	302,700	251,700	302,700	251,700	251,700	193,700	193,700	183,200	183,200	183,200	183,200	198,200	198,200	8.19%
Beer Tax	42,000	42,000	42,000	42,000	44,000	44,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	0.00%
Fire Ins Rebate	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	0.00%
Fire District	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	0.00%
Video Bingo	650,000	650,000	1,000,000	850,000	1,100,000	1,100,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	850,000	850,000	-15.00%
Garbage Charges	1,100,000	1,100,000	1,560,912	860,000	912,000	912,000	1,560,912	1,560,912	1,047,552	1,047,552	1,774,520	1,774,520	1,823,256	1,823,256	2.75%
Misc Water & Sewer	945,480	945,480	835,380	866,380	835,380	835,380	835,380	835,380	816,900	816,900	822,400	822,400	822,400	822,400	0.00%
Cemetery Income	3,000	3,000	103,000	113,000	123,000	123,000	103,000	103,000	103,000	103,000	103,000	103,000	103,000	103,000	0.00%
Recreation Income	71,500	71,500	81,500	71,500	81,500	81,500	58,500	58,500	67,500	67,500	88,500	88,500	88,250	88,250	-0.28%
Court Fines & Fees	468,000	468,000	473,400	533,000	428,000	428,000	473,400	473,400	510,000	510,000	510,000	510,000	510,000	510,000	0.00%
Other Income	524,630	524,630	1,367,685	1,367,685	1,432,440	1,454,240	1,639,090	1,639,090	1,804,640	1,812,090	1,874,590	1,874,590	1,683,840	1,683,840	-10.18%
Downtown Dev Dist	330,000	330,000	360,000	395,400	393,200	393,200	428,000	428,000	445,500	445,500	572,376	572,376	611,756	611,756	6.88%
Airport	323,000	323,000	422,000	348,000	430,500	430,500	427,000	427,000	603,000	603,000	806,000	890,001	870,500	870,500	-2.19%
Sewer Charges	2,458,676	2,458,676	2,600,000	2,600,000	2,800,000	2,800,000	2,600,000	2,600,000	2,600,000	2,600,000	4,218,088	4,218,088	3,918,000	3,918,000	-7.11%
Water Charges	1,254,724	1,254,724	1,300,000	1,300,000	1,500,000	1,500,000	1,300,000	1,300,000	1,300,000	1,300,000	2,073,298	2,073,298	2,073,298	2,073,298	0.00%
Insurance	3,262,679	3,262,679	3,606,000	3,557,800	2,980,000	3,530,000	3,606,000	3,606,000	3,751,350	3,751,000	3,812,989	3,812,989	4,792,874	4,792,874	25.70%
Total Revenues	\$ 40,788,389	\$ 40,788,389	\$ 48,680,077	\$ 42,633,465	\$ 47,864,920	\$ 48,436,720	\$ 48,993,482	\$ 48,993,482	\$ 50,914,642	\$ 51,421,742	\$ 56,211,461	\$ 57,295,462	\$ 60,290,874	\$ 60,290,874	5.23%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Expenditure Comparisons**

Department	2020-2021	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	%
	Recommend	Approved	Recommend	Approved	Recommend	Approved	Recommend	Approved	Recommend	Approved	Recommend	Approved	Recommend	Approved	Change
Council	\$ 257,050	\$ 268,450	\$ 276,650	\$ 406,650	\$ 390,500	\$ 384,500	\$ 309,300	\$ 309,300	\$ 341,000	\$ 341,000	\$ 341,800	\$ 352,100	\$ 334,700	\$ 334,700	-4.94%
Mayor & Directors	443,679	443,679	458,078	458,078	570,600	516,600	570,600	570,600	563,700	563,700	568,200	550,700	528,900	528,900	-3.96%
Accounting	557,600	557,600	520,500	520,500	373,600	412,000	373,600	373,600	393,700	393,700	482,200	482,200	449,500	449,500	-6.78%
Purchasing	188,450	188,450	197,150	197,150	248,350	202,950	248,350	248,350	240,750	240,750	289,250	289,250	249,350	249,350	-13.79%
Legal	168,000	168,000	200,500	200,500	210,000	200,500	210,000	210,000	225,000	225,000	225,000	225,000	225,000	225,000	0.00%
Personnel	397,900	397,900	415,200	415,200	508,500	517,400	450,800	450,800	556,000	454,000	425,700	479,200	453,300	453,300	-5.40%
Data Processing	465,950	465,950	567,650	567,650	710,270	745,270	720,970	720,970	770,470	770,470	928,970	928,970	831,619	831,619	-10.48%
General Administration*	1,138,238	1,158,238	1,272,070	1,287,070	1,130,724	1,237,464	1,066,038	1,066,038	1,448,095	1,219,145	1,100,145	1,100,145	1,739,315	1,739,315	58.10%
City Court	515,000	515,000	515,000	515,000	569,740	538,000	569,740	569,740	586,832	586,832	604,437	604,437	604,437	604,437	0.00%
Marshal's Office	320,000	320,000	320,000	320,000	320,000	400,000	420,000	420,000	420,000	435,000	435,000	435,000	435,000	435,000	0.00%
Insurance - General	4,924,303	4,924,303	5,179,496	5,179,496	5,695,000	5,582,800	5,695,000	5,695,000	6,183,704	6,183,704	6,278,664	6,278,664	6,878,805	6,878,805	9.56%
Animal Shelter	60,057	60,057	60,057	60,057	60,057	60,057	60,057	60,057	-	60,057	60,057	60,057	60,057	60,057	0.00%
Police Department	9,482,186	9,482,186	10,285,443	10,285,443	14,004,100	10,493,300	14,004,100	14,004,100	14,667,600	15,078,600	14,349,900	14,248,700	14,177,900	14,177,900	-0.50%
Fire Department**	6,894,800	6,894,800	7,762,500	7,762,500	9,229,400	7,504,100	9,229,400	9,229,400	9,517,100	9,517,100	9,565,900	9,387,400	9,813,600	9,813,600	4.54%
Building	913,800	913,800	1,383,500	1,383,500	1,480,800	1,540,600	2,439,100	2,439,100	2,550,000	2,550,000	2,805,700	2,555,800	2,565,493	2,565,493	0.38%
Public Works - Garage	283,500	283,500	461,300	347,800	365,500	484,800	365,500	365,500	377,900	377,900	379,200	433,800	422,274	422,274	-2.66%
Public Works - Street	2,673,900	2,673,900	2,329,500	2,229,500	2,076,700	2,478,300	2,076,700	2,076,700	1,936,900	1,936,900	2,273,146	2,153,246	2,061,432	2,061,432	-4.26%
Public Works - Grounds	1,345,777	1,345,777	1,451,995	1,451,995	1,727,400	1,471,900	1,727,400	1,727,400	1,837,600	1,837,600	1,802,468	1,720,097	1,829,147	1,829,147	6.34%
Sanitation	1,290,960	1,290,960	1,000,000	1,000,000	1,560,912	860,000	1,560,912	1,560,912	1,560,912	1,560,912	1,774,520	1,774,520	1,900,943	1,900,943	7.12%
Grants	201,378	201,378	204,350	204,350	241,950	217,500	241,950	241,950	243,600	243,600	237,200	237,200	260,650	260,650	9.89%
Recreation	1,094,606	1,094,606	1,209,033	1,131,033	1,160,000	1,060,000	1,173,600	1,173,600	1,436,200	1,427,200	1,357,771	1,371,671	1,256,400	1,256,400	-8.40%
Downtown Development	299,872	299,872	270,000	270,000	408,740	458,370	408,740	408,740	442,200	442,200	558,500	566,600	552,800	552,800	-2.44%
Airport	481,092	481,092	637,420	574,420	562,850	516,100	562,850	562,850	620,650	595,150	640,750	910,750	676,000	676,000	-25.78%
Water & Sewer	3,996,000	3,996,000	4,109,500	4,109,500	4,868,100	4,117,000	4,868,100	4,868,100	5,239,100	5,239,100	5,393,069	5,393,069	5,479,032	5,479,032	1.59%
Debt Service	2,381,016	2,381,016	1,873,205	1,873,205	1,545,665	2,015,447	1,545,665	1,508,690	1,508,690	1,508,690	1,513,284	1,513,284	1,516,618	1,516,618	0.22%
Capital Expenditures***	3,312,000	3,312,000	2,293,000	2,393,000	4,735,000	4,781,000	6,382,000	4,424,000	4,424,000	4,953,000	4,291,000	5,473,000	7,069,000	7,069,000	29.16%
Total Expenditures	\$ 44,087,114	\$ 44,118,514	\$ 45,253,097	\$ 45,143,597	\$ 54,754,457	\$ 48,795,958	\$ 57,280,471	\$ 55,285,497	\$ 58,091,703	\$ 58,741,310	\$ 58,681,831	\$ 59,524,860	\$ 62,371,271	\$ 62,371,271	4.78%

* General Administration increase primarily attributable to expected retirement payouts during the year.

** Fire Department increase primarily due to FY26 Worker's Comp audit and increase in required rate for Firefighters.

***Capital Expenditures increase is due to needs of the City and the Water & Sewer fund able to support its own projects without transfers from the Sales Tax Fund.

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Consolidated Budget**

Fund Number	General 100	Sales Tax 203	Emergency 204	Court Awarded 205	Downtown Develop 207	Grant Match 208	Fire Millage 209	Police Millage 210	Sales Tax 15 Bond 314	Airport 380	Water Sewer 610	W&S 2013 Series 625	W&S 2020 Series 627	WC/GL Insurance 710	Health Insurance 720	Court Witness 803	Totals
Beginning Fund Balance	\$ 1,039,104	\$ 2,432,960	\$ 3,293,178	\$ 86,646	\$ 440,754	\$ 973,465	\$ 506,039	\$ 229,463	\$ 511,914	\$ -	\$ 843,575	\$ 144,417	\$ 60,983	\$ (1,695,578)	\$ (25,330)	\$ 137,510	\$ 8,979,100
Revenues:																	
Taxes	\$ 7,395,500	\$ 32,000,000	\$ -	\$ -	\$ 437,256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,832,756
Licenses & Permits	2,098,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,098,000
Intergovernmental	1,703,330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,703,330
Charges and Fees	2,081,566	-	-	-	113,000	-	-	-	-	1,000	6,600,298	-	-	1,792,524	-	20,000	10,608,388
Fines and Forfeits	510,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	510,000
Interest Earnings	30,000	5,000	100	900	1,500	5,000	2,500	500	5,000	500	600	750	-	-	350	500	53,200
Miscellaneous Revenues	1,233,400	-	-	110,000	60,000	-	-	-	-	869,000	212,800	-	-	-	3,000,000	-	5,485,200
** Total Revenues **	\$ 15,051,796	\$ 32,005,000	\$ 100	\$ 110,900	\$ 611,756	\$ 5,000	\$ 2,500	\$ 500	\$ 5,000	\$ 870,500	\$ 6,813,698	\$ 750	\$ -	\$ 1,792,524	\$ 3,000,350	\$ 20,500	\$ 60,290,874
Transfers In	\$ 28,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 526,000	\$ 526,000	\$ 585,361	\$ -	\$ -	\$ 295,000	\$ 124,000	\$ 3,285,000	\$ 570,000	\$ -	\$ 34,311,361
Expenditures:																	
Council	\$ 334,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 334,700
Mayor	528,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	528,900
Accounting	449,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	449,500
Purchasing	249,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	249,350
Legal	225,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	225,000
Personnel	453,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	453,300
Data Processing	831,619	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	831,619
General Administration	2,673,809	-	-	165,000	-	-	-	-	-	-	-	-	-	-	-	-	2,838,809
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	3,335,805	3,543,000	-	6,878,805
Police Department	13,704,600	-	-	-	-	-	-	450,000	-	-	-	-	-	-	-	23,300	14,177,900
Fire Department	9,313,600	-	-	-	-	-	500,000	-	-	-	-	-	-	-	-	-	9,813,600
Building Department	2,509,200	56,293	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,565,493
Public Works - Garage	422,274	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	422,274
Public Works - Street	1,914,000	147,432	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,061,432
Public Works - Grounds	1,564,600	264,547	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,829,147
Sanitation	1,900,943	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,900,943
Grants	260,650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	260,650
Recreation	1,256,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,256,400
Downtown Dev District	-	-	-	-	552,800	-	-	-	-	-	-	-	-	-	-	-	552,800
Airport	-	-	-	-	-	-	-	-	-	676,000	-	-	-	-	-	-	676,000
Water & Sewer	-	-	-	-	-	-	-	-	-	-	5,479,032	-	-	-	-	-	5,479,032
Capital Expenditures	850,000	4,919,000	-	-	-	-	-	-	-	-	1,300,000	-	-	-	-	-	7,069,000
Debt Service	-	-	-	-	-	-	-	-	1,102,275	-	-	291,616	122,727	-	-	-	1,516,618
** Total Expenditures **	\$ 39,442,444	\$ 5,387,272	\$ -	\$ 165,000	\$ 552,800	\$ -	\$ 500,000	\$ 450,000	\$ 1,102,275	\$ 676,000	\$ 6,779,032	\$ 291,616	\$ 122,727	\$ 3,335,805	\$ 3,543,000	\$ 23,300	\$ 62,371,271
Transfers Out:	\$ 4,907,000	\$ 28,985,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 419,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,311,361
Ending Fund Balance	\$ 141,456	\$ 65,327	\$ 3,293,278	\$ 32,546	\$ 499,710	\$ 978,465	\$ 534,539	\$ 305,963	\$ -	\$ 194,500	\$ 459,241	\$ 148,552	\$ 62,256	\$ 46,141	\$ 2,020	\$ 134,710	\$ 6,898,702

This is to certify that the City of Hammond has complied with Louisiana Revised Statute 39:1307 relative to public participation in the budget process for Fiscal Year 2027 (July 1, 2026 – June 30, 2027). Notice of availability for public inspection and public hearing was held in compliance with applicable statute. Mayor Pete Panepinto, July 1, 2026

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
Beginning Fund Balance		\$ 1,534,696	\$ 1,536,293			\$ 1,536,293		\$ 1,039,104	
SUMMARY OF REVENUES BY SOURCE									
40 LOCAL SOURCES TAXES									
1000100-401050	PROPERTY TAX - CURRENT YEAR	\$ 6,000,000	\$ 6,000,000	\$ 6,220,320	\$ 85,409	\$ 6,305,729	5%	\$ 6,400,000	1%
1000100-401065	PROPERTY TAX - PRIOR YEAR	2,500	2,500	2,500	-	2,500	0%	2,500	0%
1000100-401095	FRANCHISE TAX - ENTERGY	660,000	660,000	380,245	279,755	660,000	0%	660,000	0%
1000100-401110	FRANCHISE TAX - LA GAS	160,000	160,000	82,252	77,748	160,000	0%	160,000	0%
1000100-401125	FRANCHISE TAX - CABLE TV	148,000	148,000	56,550	91,450	148,000	0%	148,000	0%
1000100-401130	FRANCHISE TAX - BELLSOUTH	10,000	10,000	3,528	6,472	10,000	0%	10,000	0%
1000100-401135	FRANCHISE TAX - PRIDE NETWORK	10,000	10,000	-	10,000	10,000	0%	10,000	0%
1000100-401140	PROPERTY TAX PENALTY	5,000	5,000	7,438	-	7,438	49%	5,000	-33%
TOTAL TAXES		\$ 6,995,500	\$ 6,995,500	\$ 6,752,833	\$ 550,834	\$ 7,303,667	4%	\$ 7,395,500	1%
41 LICENSES & PERMITS									
1000100-410100	OCCUPATIONAL LICENSES	\$ 1,925,000	\$ 1,925,000	\$ 1,623,247	\$ 286,753	\$ 1,910,000	-1%	\$ 1,910,000	0%
1002800-410115	BUILDING PERMITS	75,000	75,000	137,919	10,000	147,919	97%	90,000	-39%
1002800-410130	JOB PERMITS	40,000	40,000	26,092	13,908	40,000	0%	40,000	0%
1002800-410145	MISCELLANEOUS LICENSE & PERMITS	8,000	8,000	8,100	100	8,200	2%	8,000	-2%
1002800-410155	MISCELLANEOUS PERMITS	45,000	45,000	32,980	12,020	45,000	0%	45,000	0%
1002800-410165	PLANNING FEES	5,000	5,000	6,003	200	6,203	24%	5,000	-19%
TOTAL LICENSES & PERMITS		\$ 2,098,000	\$ 2,098,000	\$ 1,834,341	\$ 322,981	\$ 2,157,322	3%	\$ 2,098,000	-3%
42 INTERGOVERNMENTAL									
1000100-420028	STATE GRANT/AIRPORT	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	0%	\$ 3,500	0%
1000100-420040	DEP HWY/GRASS	19,230	19,230	24,038	-	24,038	25%	19,230	-20%
1000100-420070	BEER TAX	42,000	42,000	7,912	34,088	42,000	0%	42,000	0%
1002000-420055	STATE SUPPLEMENTAL PAY - POLICE	730,200	730,200	511,240	218,960	730,200	0%	730,200	0%
1002500-420055	STATE SUPPLEMENTAL PAY - FIRE	497,400	497,400	384,520	112,880	497,400	0%	497,400	0%
1002500-420100	FIRE INSURANCE REBATE	85,000	85,000	-	85,000	85,000	0%	85,000	0%
1002500-460130	RURAL FIRE DISTRICT AGREEMENT	325,000	325,000	162,950	162,050	325,000	0%	325,000	0%
1002500-460145	DONATIONS	1,000	1,000	-	1,000	1,000	0%	1,000	0%
TOTAL INTERGOVERNMENTAL		\$ 1,703,330	\$ 1,703,330	\$ 1,090,660	\$ 617,478	\$ 1,708,138	0%	\$ 1,703,330	0%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
43 CHARGES & FEES									
1000100-431095	TAX NOTICE CHARGES	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	0%	\$ 500	0%
1000100-431305	CEMETERY BURIAL FEE	3,000	3,000	1,925	1,075	3,000	0%	3,000	0%
1000100-431350	RECORDING FEE	1,000	1,000	-	1,000	1,000	0%	1,000	0%
1000100-431365	GARBAGE COLLECTION FEE	1,774,520	1,774,520	1,105,788	405,000	1,510,788	-15%	1,823,256	21%
1000100-431830	MISCELLANEOUS FEES & CHARGES	8,000	8,000	5,271	2,729	8,000	0%	8,000	0%
1002000-431110	DRUG ANALYSIS CHARGE	500	500	111	389	500	0%	500	0%
1002000-431830	POLICE MISC. FEE CHARGES	1,000	1,000	415	585	1,000	0%	1,000	0%
1002000-431920	POLICE REPORTS	16,000	16,000	9,984	6,016	16,000	0%	16,000	0%
1002800-431165	NSF FEES	200	200	-	200	200	0%	200	0%
1002800-431380	GRASS CUTTING	5,000	5,000	5,930	500	6,430	29%	5,000	-22%
1002800-431394	DEMOLITION	5,000	5,000	2,960	2,040	5,000	0%	5,000	0%
1003000-431130	RAIL TRACK MAINTENANCE FEES	129,860	129,860	80,682	49,178	129,860	0%	129,860	0%
1003800-431830	AIRPORT MISCELLANEOUS FEES	1,000	1,000	-	1,000	1,000	0%	-	-100%
1005000-431320	CHARGES FOR USE OF FACILITY	5,000	5,000	5,228	700	5,928	19%	5,000	-16%
1005000-431765	POOL FEES	9,000	9,000	13,601	3,399	17,000	89%	17,000	0%
TOTAL CHARGES & FEES		\$ 1,959,580	\$ 1,959,580	\$ 1,231,895	\$ 474,311	\$ 1,706,206	-13%	\$ 2,015,316	18%
201 YOUTH PROGRAMS									
1005025-431335	AFTERSCHOOL PROGRAM FEES	\$ 20,000	\$ 20,000	\$ 2,554	\$ 17,446	\$ 20,000	0%	\$ 20,000	0%
1005041-431335	SPORTS PROGRAM FEES	41,000	41,000	26,630	14,370	41,000	0%	41,000	0%
205 ADULT PROGRAMS									
1005042-431335	SPORTS PROGRAM FEES	7,500	7,500	1,250	4,000	5,250	-30%	5,250	0%
TOTAL PROGRAM FEES		\$ 68,500	\$ 68,500	\$ 30,434	\$ 35,816	\$ 66,250	-3%	\$ 66,250	0%

City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
44	FINES & FORFEITURES								
1002000-440050	COURT FINE & FORFEITURES	\$ 360,000	\$ 360,000	\$ 181,883	\$ 178,117	\$ 360,000	0%	\$ 360,000	0%
1002000-440065	APPEARANCE BOND FEES	6,000	6,000	7,067	500	7,567	26%	6,000	-21%
1002000-440095	PRE-TRIAL INTERVENTION PROGRAM	144,000	144,000	136,956	7,044	144,000	0%	144,000	0%
TOTAL FINES & FORFEITURES		\$ 510,000	\$ 510,000	\$ 325,906	\$ 185,661	\$ 511,567	0%	\$ 510,000	0%
45	INTEREST EARNINGS								
1000100-450050	INTEREST EARNINGS	\$ 30,000	\$ 30,000	\$ 19,266	\$ 10,734	\$ 30,000	0%	\$ 30,000	0%
TOTAL INTEREST EARNINGS		\$ 30,000	\$ 30,000	\$ 19,266	\$ 10,734	\$ 30,000	0%	\$ 30,000	0%
46	MISCELLANEOUS REVENUES								
1000100-460065	SMALL CELL TOWER	\$ 3,200	\$ 3,200	\$ 2,200	\$ 1,000	\$ 3,200	0%	\$ 3,200	0%
1000100-460235	MISCELLANEOUS REVENUE	5,000	5,000	66,469	-	66,469	1229%	5,000	-92%
1000100-460250	RECYCLING REVENUE	500	500	267	233	500	0%	500	0%
1000100-460360	VIDEO BINGO REVENUE	1,000,000	1,000,000	383,846	416,154	800,000	-20%	850,000	6%
1000100-460370	SALE OF CEMETERY PLOTS	100,000	100,000	86,150	13,850	100,000	0%	100,000	0%
1000100-460385	RENT - LAND	1,200	1,200	1,200	-	1,200	0%	1,200	0%
1000100-491150	SURPLUS PROPERTY SOLD	7,500	7,500	-	7,500	7,500	0%	7,500	0%
1002000-460235	POLICE MISCELLANEOUS REVENUE	260,000	260,000	750	259,250	260,000	0%	260,000	0%
1003800-460025	AIRPORT RENT & ROYALTIES	471,400	471,400	360,968	110,432	471,400	0%	-	-100%
1003800-460235	AIRPORT MISCELLANEOUS REVENUE	1,000	1,000	-	1,000	1,000	0%	-	-100%
1003800-460400	AIRPORT FUEL SALES	412,601	412,601	253,471	159,130	412,601	0%	-	-100%
1005000-460145	DONATIONS - VETERANS BREAKFAST	3,000	3,000	1,500	1,500	3,000	0%	3,000	0%
1005000-460149	DONATIONS - AFTERSCHOOL	3,000	3,000	13,788	-	13,788	360%	3,000	-78%
TOTAL MISCELLANEOUS REVENUES		\$ 2,268,401	\$ 2,268,401	\$ 1,170,608	\$ 970,049	\$ 2,140,657	-6%	\$ 1,233,400	-42%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
49	OTHER FINANCE SOURCES								
1000900-491015	TRANSFER IN SALES TAX FUND	\$ 26,700,000	\$ 26,700,000	\$ 20,025,000	\$ 6,675,000	\$ 26,700,000	0%	\$ 28,400,000	6%
TOTAL OTHER FINANCE SOURCES		\$ 26,700,000	\$ 26,700,000	\$ 20,025,000	\$ 6,675,000	\$ 26,700,000	0%	\$ 28,400,000	6%
GRAND TOTAL REVENUES		\$ 42,333,311	\$ 42,333,311	\$ 32,480,943	\$ 9,842,864	\$ 42,323,807	0%	\$ 43,451,796	3%

City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10010000 CITY COUNCIL EXPENDITURES									
10010000-500100	REGULAR SALARIES AND WAGES	\$ 105,000	\$ 105,000	\$ 77,913	\$ 27,087	\$ 105,000	0%	\$ 106,800	2%
10010000-500107	OVERTIME PAY	800	800	533	267	800	0%	800	0%
10010000-500205	CELLULAR PHONE ALLOWANCE	5,400	5,400	3,600	1,800	5,400	0%	5,400	0%
10010000-500212	AUTO ALLOWANCE	6,000	6,000	4,000	2,000	6,000	0%	6,000	0%
10010000-500219	SOCIAL SECURITY/MEDICARE	9,000	9,000	5,660	3,340	9,000	0%	9,100	1%
10010000-500226	MUNICIPAL EMPLOYEES RETIREMENT	12,600	12,600	9,057	3,543	12,600	0%	12,700	1%
10010000-500247	GROUP HEALTH/LIFE/DENTAL INS	54,900	54,900	30,370	24,530	54,900	0%	54,900	0%
10010000-500261	WORKERS COMPENSATION INSURANCE	4,100	4,100	2,993	1,107	4,100	0%	2,700	-34%
10010000-520124	CONSULTANT SERVICES	2,000	2,000	-	2,000	2,000	0%	2,000	0%
10010000-520229	ACCOUNTING AUDITING SERVICES	110,000	108,000	100,198	7,802	108,000	0%	90,000	-17%
10010000-520635	CODIFICATION OF ORDINANCES	2,000	3,000	2,940	60	3,000	0%	3,000	0%
10010000-520649	TRAVEL/EDUCATION & TRAINING	2,000	3,000	2,456	544	3,000	0%	3,000	0%
10010000-520902	DUES & SUBSCRIPTIONS	200	200	175	25	200	0%	200	0%
10010000-520908	PUBLICATION OF LEGAL NOTICES	12,000	12,000	7,555	4,445	12,000	0%	12,000	0%
10010000-540000	OPERATING SUPPLIES	2,000	2,000	1,718	282	2,000	0%	2,000	0%
10010000-540153	SUPPLIES-UNIFORMS AND RELATED	100	100	-	100	100	0%	100	0%
10010000-540174	UTILITIES-ELECTRICAL LIGHT/POW	7,000	7,000	3,984	3,016	7,000	0%	7,000	0%
10010000-560701	COUNCIL DISTRICT 1 EXPENSES	3,000	3,000	184	2,816	3,000	0%	3,000	0%
10010000-560702	COUNCIL DISTRICT 2 EXPENSES	3,000	3,000	1,129	1,871	3,000	0%	3,000	0%
10010000-560703	COUNCIL DISTRICT 3 EXPENSES	3,000	3,000	1,000	2,000	3,000	0%	3,000	0%
10010000-560704	COUNCIL DISTRICT 4 EXPENSES	3,000	3,000	-	3,000	3,000	0%	3,000	0%
10010000-560705	COUNCIL DISTRICT 5 EXPENSES	3,000	3,000	-	3,000	3,000	0%	3,000	0%
10010000-560875	SPECIAL EVENT EXPENSES	2,000	2,000	759	1,241	2,000	0%	2,000	0%
TOTAL CITY COUNCIL		\$ 352,100	\$ 352,100	\$ 256,224	\$ 95,876	\$ 352,100	0%	\$ 334,700	-5%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10012000 MAYOR & DIRECTORS EXPENDITURES									
10012000 500100	REGULAR SALARIES AND WAGES	\$ 343,500	\$ 343,500	\$ 233,204	\$ 110,296	\$ 343,500	0%	\$ 326,900	-5%
10012000 500107	OVERTIME PAY	1,100	1,100	489	611	1,100	0%	1,000	-9%
10012000 500205	CELLULAR PHONE ALLOWANCE	3,600	3,600	2,325	1,275	3,600	0%	3,600	0%
10012000 500212	AUTO ALLOWANCE	6,000	6,000	4,000	2,000	6,000	0%	6,000	0%
10012000 500219	SOCIAL SECURITY/MEDICARE	27,100	27,100	17,507	9,593	27,100	0%	25,900	-4%
10012000 500226	MUNICIPAL EMPLOYEES RETIREMENT	88,000	88,000	60,231	27,769	88,000	0%	84,200	-4%
10012000 500247	GROUP HEALTH/LIFE/DENTAL INS	45,800	45,800	30,704	15,096	45,800	0%	45,800	0%
10012000 500261	WORKERS COMPENSATION INSURANCE	6,000	6,000	4,309	1,691	6,000	0%	3,900	-35%
10012000 520649	TRAVEL/EDUCATION & TRAINING	1,000	1,000	649	351	1,000	0%	3,000	200%
10012000 520902	DUES & SUBSCRIPTIONS	600	600	-	600	600	0%	600	0%
10012000 540000	OPERATING SUPPLIES	6,000	6,000	2,107	3,893	6,000	0%	6,000	0%
10012000 540153	SUPPLIES-UNIFORMS AND RELATED	1,000	1,000	-	1,000	1,000	0%	1,000	0%
10012000 560571	FIREWORKS EXPENSES	19,500	19,500	10,350	9,150	19,500	0%	19,500	0%
10012000 560893	COMMUNITY AFFAIRS EXPENSES	1,500	1,500	-	1,500	1,500	0%	1,500	0%
TOTAL MAYOR & DIRECTORS		\$ 550,700	\$ 550,700	\$ 365,875	\$ 184,825	\$ 550,700	0%	\$ 528,900	-4%

City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10015000 ACCOUNTING EXPENDITURES									
10015000 500100	REGULAR SALARIES AND WAGES	\$ 297,800	\$ 297,800	\$ 216,560	\$ 81,240	\$ 297,800	0%	\$ 287,300	-4%
10015000 500107	OVERTIME PAY	200	200	200	-	200	0%	200	0%
10015000 500205	CELLULAR PHONE ALLOWANCE	900	900	600	300	900	0%	900	0%
10015000 500219	SOCIAL SECURITY/MEDICARE	22,900	22,900	16,621	6,279	22,900	0%	22,100	-3%
10015000 500226	MUNICIPAL EMPLOYEES RETIREMENT	83,400	83,400	58,471	24,929	83,400	0%	71,600	-14%
10015000 500247	GROUP HEALTH/LIFE/DENTAL INS	45,800	45,800	29,982	15,818	45,800	0%	36,600	-20%
10015000 500261	WORKERS COMPENSATION INSURANCE	1,200	1,200	869	331	1,200	0%	800	-33%
10015000 520117	CONTRACT SERVICES	2,000	2,000	-	2,000	2,000	0%	2,000	0%
10015000 520649	TRAVEL/EDUCATION & TRAINING	3,500	3,500	693	2,807	3,500	0%	3,500	0%
10015000 520902	DUES & SUBSCRIPTIONS	500	500	241	259	500	0%	500	0%
10015000 520908	PUBLICATION OF LEGAL NOTICES	2,000	2,000	202	1,798	2,000	0%	2,000	0%
10015000 540000	OPERATING SUPPLIES	12,000	12,000	5,709	6,291	12,000	0%	12,000	0%
10015000 560326	MISCELLANEOUS EXPENDITURES	5,000	5,000	4,219	781	5,000	0%	5,000	0%
10015000 560620	PROPERTY TAX EXPENSES	5,000	5,000	-	5,000	5,000	0%	5,000	0%
TOTAL ACCOUNTING		\$ 482,200	\$ 482,200	\$ 334,367	\$ 147,833	\$ 482,200	0%	\$ 449,500	-7%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10015100 PURCHASING EXPENDITURES									
10015100 500100	REGULAR SALARIES AND WAGES	\$ 148,500	\$ 148,500	\$ 107,570	\$ 40,930	\$ 148,500	0%	\$ 150,900	2%
10015100 500107	OVERTIME PAY	200	200	15	185	200	0%	200	0%
10015100 500205	CELLULAR PHONE ALLOWANCE	900	900	600	300	900	0%	900	0%
10015100 500219	SOCIAL SECURITY/MEDICARE	11,500	11,500	9,125	2,375	11,500	0%	11,700	2%
10015100 500226	MUNICIPAL EMPLOYEES RETIREMENT	41,600	41,600	28,984	12,616	41,600	0%	40,800	-2%
10015100 500247	GROUP HEALTH/LIFE/DENTAL INS	27,500	27,500	18,169	9,331	27,500	0%	27,500	0%
10015100 500261	WORKERS COMPENSATION INSURANCE	600	600	432	168	600	0%	400	-33%
10015100-520593	COMMUNICATION EXPENSE	500	500	320	180	500	0%	500	0%
10015100 520614	ADVERTISING	2,500	2,500	601	1,899	2,500	0%	2,500	0%
10015100 520649	TRAVEL/EDUCATION & TRAINING	2,500	2,500	-	2,500	2,500	0%	2,500	0%
10015100 530000	EQUIPMENT MAINTENANCE/REPAIRS	3,000	3,000	1,106	1,894	3,000	0%	3,000	0%
10015100 540000	OPERATING SUPPLIES	2,000	2,000	1,064	936	2,000	0%	2,000	0%
10015100 540160	SUPPLIES-VEHICLES GAS/DIESEL	600	600	314	286	600	0%	600	0%
10015100 540167	SMALL TOOLS AND EQUIPMENT	350	350	-	350	350	0%	350	0%
10015100 560298	RECORDING COST	2,000	2,000	-	2,000	2,000	0%	2,000	0%
10015100 570000	FIXED ASSET	45,000	45,000	40,159	-	40,159	0%	3,500	-91%
TOTAL PURCHASING		\$ 289,250	\$ 289,250	\$ 208,459	\$ 75,950	\$ 284,409	-2%	\$ 249,350	-12%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10015400 LEGAL SERVICES EXPENDITURES									
10015400 520180	CITY ATTORNEY SERVICES	\$ 100,000	\$ 100,000	\$ 66,667	\$ 33,333	\$ 100,000	0%	\$ 100,000	0%
10015400 520187	ASSISTANT CITY ATTORNEY SERVIC	50,000	50,000	33,333	16,667	50,000	0%	50,000	0%
10015400 520201	OTHER LEGAL EXPENSES	75,000	75,000	21,976	53,024	75,000	0%	75,000	0%
TOTAL LEGAL		\$ 225,000	\$ 225,000	\$ 121,976	\$ 103,024	\$ 225,000	0%	\$ 225,000	0%

City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10015600 PERSONNEL EXPENDITURES									
10015600 500100	REGULAR SALARIES AND WAGES	\$ 270,500	\$ 270,500	\$ 197,688	\$ 59,079	\$ 256,767	-5%	\$ 252,100	-2%
10015600 500107	OVERTIME PAY	500	500	1,306	-	1,306	161%	500	-62%
10015600 500205	CELLULAR PHONE ALLOWANCE	900	900	600	300	900	0%	900	0%
10015600 500219	SOCIAL SECURITY/MEDICARE	20,800	20,800	15,253	5,122	20,375	-2%	19,400	-5%
10015600 500226	MUNICIPAL EMPLOYEES RETIREMENT	75,800	75,800	53,484	20,462	73,946	-2%	68,100	-8%
10015600 500247	GROUP HEALTH/LIFE/DENTAL INS	36,600	36,600	20,564	15,999	36,563	0%	36,600	0%
10015600 500261	WORKERS COMPENSATION INSURANCE	1,100	1,100	793	282	1,075	-2%	700	-35%
10015600 520124	CONSULTANT SERVICES	20,000	20,000	21,599	-	21,599	8%	22,000	2%
10015600 520285	MEDICAL SERVICES	35,000	35,000	25,994	9,006	35,000	0%	35,000	0%
10015600 520614	ADVERTISING	5,000	5,000	231	4,769	5,000	0%	5,000	0%
10015600 520649	TRAVEL/EDUCATION & TRAINING	5,000	5,000	5,000	-	5,000	0%	5,000	0%
10015600 520902	DUES/SUBSCRIPTIONS	1,000	1,000	628	372	1,000	0%	1,000	0%
10015600 540000	OPERATING SUPPLIES	5,000	5,000	4,238	762	5,000	0%	5,000	0%
10015600 560630	EMPLOYEE AWARDS PROGRAM	2,000	2,000	-	2,000	2,000	0%	2,000	0%
TOTAL PERSONNEL		\$ 479,200	\$ 479,200	\$ 347,377	\$ 118,153	\$ 465,530	-3%	\$ 453,300	-3%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10015700 DATA PROCESSING EXPENDITURES									
10015700 500100	REGULAR SALARIES AND WAGES	\$ 258,900	\$ 258,900	\$ 188,866	\$ 70,034	\$ 258,900	0%	\$ 264,100	2%
10015700 500107	OVERTIME PAY	5,000	5,000	1,069	3,931	5,000	0%	5,000	0%
10015700 500114	CALL BACK PAY	1,000	1,000	166	834	1,000	0%	1,000	0%
10015700 500205	CELLULAR PHONE ALLOWANCE	2,700	2,700	1,800	900	2,700	0%	2,700	0%
10015700 500212	AUTO ALLOWANCE	18,000	18,000	12,000	6,000	18,000	0%	18,000	0%
10015700 500219	SOCIAL SECURITY/MEDICARE	21,800	21,800	15,587	6,213	21,800	0%	22,200	2%
10015700 500226	MUNICIPAL EMPLOYEES RETIREMENT	72,500	72,500	50,994	21,506	72,500	0%	71,300	-2%
10015700 500247	GROUP HEALTH/LIFE/DENTAL INS	36,600	36,600	24,594	12,006	36,600	0%	36,600	0%
10015700 500261	WORKERS COMPENSATION INSURANCE	1,200	1,200	811	389	1,200	0%	800	-33%
10015700 520124	CONSULTANT SERVICES	5,000	5,000	-	5,000	5,000	0%	5,000	0%
10015700 520250	ELECTRONIC TIME KEEPING	30,000	30,000	28,368	1,632	30,000	0%	30,000	0%
10015700 520593	COMMUNICATION EXPENSE	2,520	2,520	2,173	347	2,520	0%	2,520	0%
10015700 520649	TRAVEL/EDUCATION & TRAINING	5,000	5,000	-	5,000	5,000	0%	5,000	0%
10015700 530000	EQUIPMENT MAINTENANCE/REPAIRS	330,000	330,000	283,374	46,626	330,000	0%	358,649	9%
10015700 540000	OPERATING SUPPLIES	6,000	6,000	1,097	4,903	6,000	0%	6,000	0%
10015700 540153	SUPPLIES-UNIFORMS AND RELATED	1,500	1,500	-	1,500	1,500	0%	1,500	0%
10015700 540160	SUPPLIES-VEHICLES GAS/DIESEL	250	250	-	250	250	0%	250	0%
10015700 540167	SMALL TOOLS AND EQUIPMENT	1,000	1,000	190	810	1,000	0%	1,000	0%
TOTAL DATA PROCESSING		\$ 798,970	\$ 798,970	\$ 611,089	\$ 187,881	\$ 798,970	0%	\$ 831,619	4%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10015800 GENERAL ADMINISTRATION EXPENDITURES									
10015800 520124	CONSULTANT SERVICES	\$ 70,000	\$ 70,000	\$ 55,615	\$ 14,385	\$ 70,000	0%	\$ 70,000	0%
10015800 520152	CONTRACT SERVICES-CEMETERIES	27,000	27,000	20,250	6,750	27,000	0%	27,000	0%
10015800 520155	CONTRACT SERVICES-HISTORIC DIST	7,000	7,000	3,538	3,462	7,000	0%	10,000	43%
10015800 520292	CORONERS FEES	70,000	70,000	44,397	25,603	70,000	0%	70,000	0%
10015800 520509	UNEMPLOYMENT EXPENSE	10,000	10,000	-	10,000	10,000	0%	10,000	0%
10015800 520902	DUES & SUBSCRIPTIONS	3,500	3,500	3,147	353	3,500	0%	3,500	0%
10015800 520915	POSTAGE AND BOX RENT	30,000	30,000	21,950	8,050	30,000	0%	30,000	0%
10015800 520937	RENT- TANGI FOOD PANTRY	646	646	536	110	646	0%	646	0%
10015800 530000	EQUIPMENT MAINTENANCE/REPAIRS	2,000	2,000	-	2,000	2,000	0%	2,000	0%
10015800 530115	MAINTENANCE SERVICES-JANITORIAL	200,000	200,000	212,216	10,000	222,216	11%	220,000	-1%
10015800 530248	TELEPHONE EXPENSES-LINE&EQUIP	125,000	125,000	93,612	31,388	125,000	0%	125,000	0%
10015800 540000	OPERATING SUPPLIES	8,000	8,000	3,050	4,950	8,000	0%	8,000	0%
10015800 560137	PAYMENTS TO CITY COURT	604,437	604,437	404,359	200,078	604,437	0%	604,437	0%
10015800 560144	PAYMENTS TO MARSHALS OFFICE	435,000	435,000	292,030	142,970	435,000	0%	435,000	0%
10015800 560151	PAYMENTS TO VETERANS SERVICES	1,892	1,892	1,419	473	1,892	0%	1,892	0%
10015800 560158	PAYMENTS TO COUNCIL ON AGING	60,000	60,000	45,000	15,000	60,000	0%	60,000	0%
10015800 560196	PAYMENTS TO CRIME STOPPERS	11,107	11,107	11,107	-	11,107	0%	11,107	0%
10015800 560249	PAYMENTS TO ANIMAL SHELTER	60,057	60,057	45,043	15,014	60,057	0%	60,057	0%
10015800 560326	MISCELLANEOUS EXPENSES	12,000	12,000	9,735	2,265	12,000	0%	12,000	0%
10015800 560333	ELECTION EXPENSES	50,000	50,000	6,797	43,203	50,000	0%	50,000	0%
10015800 560414	CIVIL SERVICE EXPENSE	40,000	40,000	18,681	21,319	40,000	0%	40,000	0%
10015800 560858	TOP 28 EXPENSES	20,000	20,000	20,000	-	20,000	0%	20,000	0%
10015800 560859	HAMMOND AIR SHOW	25,000	25,000	-	-	-	0%	-	0%
10015800 560875	SPECIAL EVENT EXPENSES	4,000	4,000	903	3,097	4,000	0%	4,000	0%
10015800 560875	RETIREMENT EXPENSE	156,000	156,000	-	45,266	45,266	0%	797,170	100%
10015800 560876	DONATIONS-EMPLOYEE AWARDS	2,000	2,000	-	2,000	2,000	0%	2,000	0%
TOTAL GENERAL ADMINISTRATION		\$ 2,034,639	\$ 2,034,639	\$ 1,313,385	\$ 607,736	\$ 1,921,121	-6%	\$ 2,673,809	39%

City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10016210 GRANTS EXPENDITURES									
10016210 500100	REGULAR SALARIES AND WAGES	\$ 147,100	\$ 147,100	\$ 97,073	\$ 50,027	\$ 147,100	0%	\$ 152,600	4%
10016210 500205	CELLULAR PHONE ALLOWANCE	900	900	600	300	900	0%	900	0%
10016210 500219	SOCIAL SECURITY/MEDICARE	11,400	11,400	7,430	3,970	11,400	0%	11,800	4%
10016210 500226	MUNICIPAL EMPLOYEES RETIREMENT	41,200	41,200	25,910	15,290	41,200	0%	41,200	0%
10016210 500247	GROUP HEALTH/LIFE/DENTAL INS	27,500	27,500	16,140	11,360	27,500	0%	27,500	0%
10016210 500261	WORKERS COMPENSATION INSURANCE	600	600	391	209	600	0%	400	-33%
10016210 520649	TRAVEL/EDUCATION & TRAINING	1,000	2,000	1,721	279	2,000	0%	3,500	75%
10016200 520902	DUES & SUBSCRIPTIONS	500	500	-	500	500	0%	15,500	3000%
10016210 540000	SUPPLIES - GENERAL OPERATING	2,000	2,000	616	1,384	2,000	0%	2,000	0%
10016210 540153	SUPPLIES-UNIFORMS AND RELATED	250	250	223	27	250	0%	500	100%
10016210-540160	SUPPLIES-VEHICLES GAS/DIESEL	250	250	-	250	250	0%	250	0%
10016210 540167	SMALL TOOLS AND EQUIPMENT	1,000	1,000	232	768	1,000	0%	1,000	0%
10016210 560298	RECORDING COST	500	500	358	142	500	0%	500	0%
10016210 560689	SAFE HAVEN EXPENSES	3,000	2,000	218	1,782	2,000	0%	3,000	50%
TOTAL GRANTS		\$ 237,200	\$ 237,200	\$ 150,912	\$ 86,288	\$ 237,200	0%	\$ 260,650	10%

City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10020100 POLICE ADMINISTRATION EXPENDITURES									
10020100 500100	REGULAR SALARIES AND WAGES	\$ 1,226,700	\$ 1,226,700	\$ 875,755	\$ 350,946	\$ 1,226,700	0%	\$ 1,168,700	-5%
10020100 500107	OVERTIME PAY	40,000	40,000	24,604	15,396	40,000	0%	40,000	0%
10020100 500114	CALL BACK PAY	6,000	6,000	4,441	1,559	6,000	0%	6,000	0%
10020100 500121	HOLIDAY PAY	900	900	756	144	900	0%	900	0%
10020100 500205	CELLULAR PHONE ALLOWANCE	8,100	8,100	4,200	3,900	8,100	0%	7,200	-11%
10020100 500219	SOCIAL SECURITY/MEDICARE	23,300	23,300	14,707	8,593	23,300	0%	23,000	-1%
10020100-500226	MUNICIPAL EMPLOYEES RETIREMENT	15,700	15,700	11,690	4,010	15,700	0%	19,000	21%
10020100 500240	MUNICIPAL POLICE RETIREMENT	420,900	420,900	287,880	133,020	420,900	0%	347,800	-17%
10020100 500247	GROUP HEALTH/LIFE/DENTAL INS	155,600	155,600	95,224	60,376	155,600	0%	137,300	-12%
10020100 500261	WORKERS COMPENSATION INSURANCE	50,600	50,600	32,551	18,049	50,600	0%	33,000	-35%
10020100 520593	COMMUNICATION EXPENSE	32,000	32,000	18,886	13,114	32,000	0%	32,000	0%
10020100 520614	ADVERTISING	5,000	5,000	5,000	-	5,000	0%	5,000	0%
10020100 520649	TRAVEL/EDUCATION & TRAINING	100,000	100,000	60,067	39,933	100,000	0%	100,000	0%
10020100 520720	CONTRACT - EQUIPMENT MAINT	210,000	210,000	210,000	-	210,000	0%	290,000	38%
10020100 520902	DUES & SUBSCRIPTION	22,000	22,000	22,000	-	22,000	0%	37,000	68%
10020100 530000	EQUIPMENT MAINTENANCE/REPAIRS	17,500	17,500	17,500	-	17,500	0%	17,500	0%
10020100 530143	MAINTENANCE-BUILDINGS/GROUNDS	30,000	30,000	12,675	17,325	30,000	0%	30,000	0%
10020100 540000	OPERATING SUPPLIES	35,000	35,000	34,730	270	35,000	0%	40,000	14%
10020100 540153	SUPPLIES-UNIFORMS AND RELATED	7,500	7,500	2,869	4,631.21	7,500	0%	7,500	0%
10020100 540155	SUPPLIES - K 9	17,500	17,500	3,479	14,021	17,500	0%	17,500	0%
10020100 540160	SUPPLIES-VEHICLES GAS/DIESEL	30,000	30,000	15,414	14,586	30,000	0%	30,000	0%
10020100 540167	SMALL TOOLS AND EQUIPMENT	10,000	10,000	10,000	-	10,000	0%	20,000	100%
10020100 540174	UTILITIES-ELECTRICAL LIGHT/POW	60,000	60,000	39,030	20,970	60,000	0%	60,000	0%
10020100 560592	STATE SUPPLEMENTAL PAY EXPENSE	86,400	86,400	45,600	40,800	86,400	0%	86,400	0%
10020100 560878	SPECIAL RESPONSE TEAM EXPENSE	20,000	20,000	17,470	2,530	20,000	0%	25,000	25%
TOTAL POLICE - ADMINISTRATION		\$ 2,630,700	\$ 2,630,700	\$ 1,866,525	\$ 764,175	\$ 2,630,700	0%	\$ 2,580,800	-2%

City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10020300 POLICE INVESTIGATIONS EXPENDITURES									
10020300 500100	REGULAR SALARIES AND WAGES	\$ 1,044,600	\$ 1,044,600	\$ 760,423	\$ 194,177	\$ 954,600	-9%	\$ 912,400	-4%
10020300 500107	OVERTIME PAY	70,000	70,000	70,000	-	70,000	0%	70,000	0%
10020300 500114	CALL BACK PAY	20,000	20,000	20,000	-	20,000	0%	20,000	0%
10020300 500121	HOLIDAY PAY	7,000	7,000	3,360	3,640	7,000	0%	7,000	0%
10020300 500205	CELLULAR PHONE ALLOWANCE	14,400	14,400	7,200	7,200	14,400	0%	12,600	-13%
10020300 500219	SOCIAL SECURITY/MEDICARE	18,500	18,500	14,672	3,828	18,500	0%	16,300	-12%
10020300 500240	MUNICIPAL POLICE RETIREMENT	388,100	388,100	261,068	127,032	388,100	0%	297,400	-23%
10020300 500247	GROUP HEALTH/LIFE/DENTAL INS	146,400	146,400	92,263	54,137	146,400	0%	128,100	-13%
10020300 500261	WORKERS COMPENSATION INSURANCE	47,000	47,000	33,592	13,408	47,000	0%	68,300	45%
10020300 520649	TRAVEL/EDUCATION & TRAINING	4,000	4,000	2,899	1,101	4,000	0%	4,000	0%
10020300 530000	EQUIPMENT MAINTENANCE/REPAIRS	14,000	14,000	13,775	225	14,000	0%	20,000	43%
10020300 540000	OPERATING SUPPLIES	1,000	1,000	1,000	-	1,000	0%	1,000	0%
10020300 540153	SUPPLIES-UNIFORMS AND RELATED	18,000	18,000	2,852	15,148	18,000	0%	18,000	0%
10020300 540160	SUPPLIES-VEHICLES GAS/DIESEL	60,000	60,000	25,606	34,394	60,000	0%	60,000	0%
10020300 540167	SMALL TOOLS AND EQUIPMENT	3,000	3,000	1,964	1,036	3,000	0%	3,000	0%
10020300 560347	INFORMATION/BUY MONEY	10,000	10,000	8,000	2,000	10,000	0%	10,000	0%
10020300 560592	STATE SUPPLEMENTAL PAY EXPENSE	114,600	114,600	57,600	57,000	114,600	0%	100,800	-12%
TOTAL POLICE - INVESTIGATIONS		\$ 1,980,600	\$ 1,980,600	\$ 1,376,275	\$ 514,325	\$ 1,890,600	-5%	\$1,748,900	-7%

City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10020500 POLICE PATROL EXPENDITURES									
10020500 500100	REGULAR SALARIES AND WAGES	\$ 3,813,300	\$ 3,813,300	\$ 2,954,703	\$ 858,597	\$ 3,813,300	0%	\$ 4,057,800	6%
10020500 500107	OVERTIME PAY	350,000	350,000	236,128	113,872	350,000	0%	350,000	0%
10020500 500114	CALL BACK PAY	20,000	20,000	20,000	-	20,000	0%	24,000	20%
10020500 500121	HOLIDAY PAY	78,000	78,000	53,661	24,339	78,000	0%	78,000	0%
10020500 500205	CELLULAR PHONE ALLOWANCE	17,100	17,100	10,050	7,050	17,100	0%	18,900	11%
10020500 500219	SOCIAL SECURITY/MEDICARE	68,900	68,900	55,827	13,073	68,900	0%	71,500	4%
10020500 500240	MUNICIPAL POLICE RETIREMENT	1,434,400	1,434,400	1,047,796	386,604	1,434,400	0%	1,309,300	-9%
10020500 500247	GROUP HEALTH/LIFE/DENTAL INS	622,200	622,200	414,760	207,440	622,200	0%	640,500	3%
10020500 500261	WORKERS COMPENSATION INSURANCE	172,100	172,100	135,603	36,497	172,100	0%	272,400	58%
10020500 520649	TRAVEL/EDUCATION & TRAINING	15,000	15,000	9,794	5,206	15,000	0%	15,000	0%
10020500 530000	EQUIPMENT MAINTENANCE/REPAIRS	160,000	160,000	160,000	-	160,000	0%	185,000	16%
10020500 540000	OPERATING SUPPLIES	19,000	19,000	10,300	8,700	19,000	0%	19,000	0%
10020500 540153	SUPPLIES-UNIFORMS AND RELATED	34,000	34,000	19,997	14,003	34,000	0%	34,000	0%
10020500 540160	SUPPLIES-VEHICLES GAS/DIESEL	300,000	300,000	157,448	142,552	300,000	0%	300,000	0%
10020500 540167	SMALL TOOLS AND EQUIPMENT	2,000	2,000	2,000	-	2,000	0%	2,000	0%
10020500 560592	STATE SUPPLEMENTAL PAY EXPENSE	471,600	471,600	273,420	198,180	471,600	0%	403,200	-15%
TOTAL POLICE - PATROL		\$ 7,577,600	\$ 7,577,600	\$ 5,561,488	\$ 2,016,112	\$ 7,577,600	0%	\$ 7,780,600	3%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10020700 POLICE STREET CRIMES EXPENDITURES									
10020700 500100	REGULAR SALARIES AND WAGES	\$ 326,500	\$ 326,500	\$ 181,599	\$ 144,901	\$ 326,500	0%	\$ 332,800	2%
10020700 500107	OVERTIME PAY	20,000	20,000	8,115	11,885	20,000	0%	20,000	0%
10020700 500114	CALL BACK PAY	3,000	3,000	3,000	-	3,000	0%	4,000	33%
10020700 500121	HOLIDAY PAY	1,000	1,000	81	919	1,000	0%	1,000	0%
10020700 500205	CELLULAR PHONE ALLOWANCE	4,500	4,500	1,275	3,225	4,500	0%	4,500	0%
10020700 500219	SOCIAL SECURITY/MEDICARE	6,700	6,700	3,115	3,585	6,700	0%	7,700	15%
10020700 500240	MUNICIPAL POLICE RETIREMENT	123,800	123,800	59,672	64,128	123,800	0%	110,400	-11%
10020700 500247	GROUP HEALTH/LIFE/DENTAL INS	54,900	54,900	25,858	29,042	54,900	0%	54,900	0%
10020700 500261	WORKERS COMPENSATION INSURANCE	15,000	15,000	7,975	7,025	15,000	0%	23,200	55%
10020700 520649	TRAVEL/EDUCATION & TRAINING	1,000	1,000	589	411	1,000	0%	1,000	0%
10020700 530000	EQUIPMENT MAINTENANCE/REPAIRS	7,000	7,000	7,000	-	7,000	0%	7,000	0%
10020700 540000	SUPPLIES - GENERAL OPERATING	500	500	-	500	500	0%	500	0%
10020700 540153	SUPPLIES-UNIFORMS AND RELATED	4,600	4,600	1,927	2,673	4,600	0%	4,600	0%
10020700 540160	SUPPLIES-VEHICLES GAS/DIESEL	20,000	20,000	8,415	11,585	20,000	0%	20,000	0%
10020700 560592	STATE SUPPLEMENTAL PAY EXPENSE	43,200	43,200	15,000	28,200	43,200	0%	43,200	0%
TOTAL POLICE - STREET CRIMES		\$ 631,700	\$ 631,700	\$ 323,620	\$ 308,080	\$ 631,700	0%	\$ 634,800	0%

City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10020800 POLICE CORRECTIONS EXPENDITURES									
10020800 500100	REGULAR SALARIES AND WAGES	\$ 456,000	\$ 456,000	\$ 344,958	\$ 111,042	\$ 456,000	0%	\$ 460,400	1%
10020800 500107	OVERTIME PAY	45,000	45,000	39,834	5,166	45,000	0%	55,000	22%
10020800 500114	CALL BACK PAY	500	500	489	11	500	0%	500	0%
10020800 500121	HOLIDAY PAY	12,000	12,000	12,000	-	12,000	0%	12,000	0%
10020800 500205	CELLULAR PHONE ALLOWANCE	1,800	1,800	-	1,800	1,800	0%	1,800	100%
10020800 500219	SOCIAL SECURITY/MEDICARE	8,200	8,200	6,074	2,126	8,200	0%	7,200	-12%
10020800 500240	MUNICIPAL POLICE RETIREMENT	169,200	169,200	115,832	53,368	169,200	0%	143,600	-15%
10020800 500247	GROUP HEALTH/LIFE/DENTAL INS	109,800	109,800	58,825	50,975	109,800	0%	100,700	-8%
10020800 500261	WORKERS COMPENSATION INSURANCE	20,300	20,300	14,608	5,692	20,300	0%	29,900	47%
10020800 520586	MEDICAL AND DENTAL EXPENSES	7,000	7,000	3,959	3,041	7,000	0%	7,000	0%
10020800 520649	TRAVEL/EDUCATION & TRAINING	4,000	4,000	4,000	-	4,000	0%	6,000	50%
10020800 530000	EQUIPMENT MAINTENANCE/REPAIRS	6,000	6,000	2,000	4,000	6,000	0%	6,000	0%
10020800 540000	OPERATING SUPPLIES	65,000	65,000	28,066	36,934	65,000	0%	65,000	0%
10020800 540153	SUPPLIES-UNIFORMS AND RELATED	4,600	4,600	1,186	3,414	4,600	0%	4,600	0%
10020800 540160	SUPPLIES-VEHICLES GAS/DIESEL	30,000	30,000	8,597	21,403	30,000	0%	30,000	0%
10020800 560592	STATE SUPPLEMENTAL PAY EXPENSE	14,400	14,400	14,400	-	14,400	0%	28,800	100%
10020800 560627	PRISONERS OFF SITE HOUSING	1,000	1,000	-	1,000	1,000	0%	1,000	0%
TOTAL POLICE - CORRECTIONS		\$ 954,800	\$ 954,800	\$ 654,828	\$ 299,972	\$ 954,800	0%	\$ 959,500	0%
TOTAL POLICE DEPARTMENT		\$ 13,775,400	\$ 13,775,400	\$ 9,782,736	\$ 3,902,664	\$ 13,685,400	-1%	\$ 13,704,600	0%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10025100 FIRE ADMINISTRATION EXPENDITURES									
10025100 500100	REGULAR SALARIES AND WAGES	\$ 323,700	\$ 323,700	\$ 254,531	\$ 69,169	\$ 323,700	0%	\$ 330,700	2%
10025100 500107	OVERTIME PAY	3,000	3,000	1,967	1,033	3,000	0%	3,000	0%
10025100 500114	CALL BACK PAY	3,000	3,000	3,000	-	3,000	0%	3,000	0%
10025100 500205	CELLULAR PHONE ALLOWANCE	3,600	3,600	2,400	1,200	3,600	0%	3,600	0%
10025100 500219	SOCIAL SECURITY/MEDICARE	27,200	27,200	20,439	6,761	27,200	0%	27,700	2%
10025100 500226	MUNICIPAL EMPLOYEES RETIREMENT	25,900	25,900	9,260	16,640	25,900	0%	25,400	-2%
10025100 500233	FIREFIGHTERS RETIREMENT	99,500	99,500	78,507	20,993	99,500	0%	97,700	-2%
10025100 500247	GROUP HEALTH/LIFE/DENTAL INS	36,600	36,600	26,408	10,192	36,600	0%	36,600	0%
10025100 500261	WORKERS COMPENSATION INSURANCE	12,600	12,600	9,894	2,706	12,600	0%	8,200	-35%
10025100 520117	CONTRACT SERVICES	138,000	138,000	39,480	98,520	138,000	0%	138,000	0%
10025100 520124	CONSULTANT SERVICES	2,500	2,500	2,500	-	2,500	0%	2,500	0%
10025100 520593	COMMUNICATION EXPENSE	9,600	9,600	6,723	2,877	9,600	0%	9,600	0%
10025100 520649	TRAVEL/EDUCATION & TRAINING	10,000	10,000	3,050	6,950	10,000	0%	10,000	0%
10025100 520902	DUES & SUBSCRIPTIONS	6,000	6,000	4,460	1,540	6,000	0%	6,000	0%
10025100 530000	EQUIPMENT MAINTENANCE/REPAIRS	3,000	3,000	456	2,544	3,000	0%	3,000	0%
10025100 540000	OPERATING SUPPLIES	6,000	6,000	5,617	383	6,000	0%	6,000	0%
10025100 540020	HAZMAT SUPPLIES	3,000	3,000	-	3,000	3,000	0%	3,000	0%
10025100 540153	SUPPLIES-UNIFORMS AND RELATED	6,000	6,000	5,977	23	6,000	0%	6,000	0%
10025100 540160	SUPPLIES-VEHICLES GAS/DIESEL	5,000	5,000	2,382	2,618	5,000	0%	5,000	0%
10025100 540174	UTILITIES-ELECTRICAL LIGHT/POW	85,000	85,000	62,932	22,068	85,000	0%	85,000	0%
10025100 560592	STATE SUPPLEMENTAL PAY EXPENSE	21,600	21,600	16,777	4,823	21,600	0%	21,600	0%
10025100 560753	DUMPSTER EXPENSE	3,600	3,600	3,085	515	3,600	0%	3,600	0%
10025100 570000	FIXED ASSETS (\$500 +)	3,000	3,000	-	3,000	3,000	0%	3,000	0%
TOTAL FIRE - ADMINISTRATION		\$837,400	\$837,400	\$559,845	\$277,555	\$837,400	0%	\$838,200	0%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10025400 FIRE FIREFIGHTING EXPENDITURES									
10025400 500100	REGULAR SALARIES AND WAGES	\$ 3,708,800	\$ 3,708,800	\$ 2,742,054	\$ 966,746	\$ 3,708,800	0%	\$ 3,828,300	3%
10025400 500107	OVERTIME PAY	40,000	40,000	21,243	18,757	40,000	0%	40,000	0%
10025400 500114	CALL BACK PAY	30,000	30,000	22,670	7,331	30,000	0%	30,000	0%
10025400 500117	SCHEDULED OVERTIME	200,000	200,000	200,000	-	200,000	0%	200,000	0%
10025400 500121	HOLIDAY PAY	123,000	123,000	123,000	-	123,000	0%	123,000	0%
10025400 500205	CELLULAR PHONE ALLOWANCE	22,500	22,500	16,350	6,150	22,500	0%	27,000	20%
10025400 500219	SOCIAL SECURITY/MEDICARE	348,600	348,600	258,037	90,563	348,600	0%	358,800	3%
10025400 500233	FIREFIGHTERS RETIREMENT	1,384,200	1,384,200	1,072,979	311,221	1,384,200	0%	1,374,900	-1%
10025400 500247	GROUP HEALTH/LIFE/DENTAL INS	640,600	640,600	413,328	227,272	640,600	0%	640,600	0%
10025400 500261	WORKERS COMPENSATION INSURANCE	171,700	171,700	126,598	45,102	171,700	0%	441,500	157%
10025400 520649	TRAVEL/EDUCATION & TRAINING	37,500	37,500	37,500	-	37,500	0%	40,000	7%
10025400 530000	EQUIPMENT MAINTENANCE/REPAIRS	150,000	150,000	150,000	-	150,000	0%	175,000	17%
10025400 530143	MAINTENANCE-BUILDINGS/GROUNDS	100,000	100,000	67,449	32,551	100,000	0%	100,000	0%
10025400 540000	OPERATING SUPPLIES	71,900	71,900	53,513	18,387	71,900	0%	71,900	0%
10025400 540153	SUPPLIES-UNIFORMS AND RELATED	35,000	35,000	35,000	-	35,000	0%	45,000	29%
10025400 540160	SUPPLIES-VEHICLES GAS/DIESEL	75,000	75,000	37,999	37,002	75,000	0%	75,000	0%
10025400 540167	SMALL TOOLS AND EQUIPMENT	50,000	50,000	50,000	-	50,000	0%	50,000	0%
10025400 560592	STATE SUPPLEMENTAL PAY EXPENSE	454,200	454,200	347,343	106,857	454,200	0%	468,000	3%
10025400 570000	FIXED ASSET PURCHASES	2,500	2,500	-	2,500	2,500	0%	2,500	0%
TOTAL FIRE - FIREFIGHTING		\$7,645,500	\$7,645,500	\$5,775,062	\$1,870,438	\$7,645,500	0%	\$8,091,500	6%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10025600 FIRE PREVENTION EXPENDITURES									
10025600 500100	REGULAR SALARIES AND WAGES	\$ 181,900	\$ 181,900	\$ 153,593	\$ 28,307	\$ 181,900	0%	\$ 180,100	-1%
10025600 500107	OVERTIME PAY	3,000	3,000	1,442	1,558	3,000	0%	3,000	0%
10025600 500114	CALL BACK PAY	10,000	10,000	9,244	756	10,000	0%	10,000	0%
10025600 500121	HOLIDAY PAY	1,500	1,500	227	1,273	1,500	0%	1,500	0%
10025600 500205	CELLULAR PHONE ALLOWANCE	2,700	2,700	2,325	375	2,700	0%	2,700	0%
10025600 500219	SOCIAL SECURITY/MEDICARE	16,900	16,900	13,606	3,294	16,900	0%	16,800	-1%
10025600 500233	FIREFIGHTERS RETIREMENT	67,700	67,700	57,629	10,071	67,700	0%	64,600	-5%
10025600 500247	GROUP HEALTH/LIFE/DENTAL INS	27,500	27,500	22,721	4,779	27,500	0%	27,500	0%
10025600 500261	WORKERS COMPENSATION INSURANCE	8,500	8,500	7,213	1,287	8,500	0%	5,400	-36%
10025600 520649	TRAVEL/EDUCATION & TRAINING	12,000	12,000	5,401	6,599	12,000	0%	12,000	0%
10025600 520902	DUES & SUBSCRIPTIONS	1,500	1,500	261	1,239	1,500	0%	1,500	0%
10025600 530000	EQUIPMENT MAINTENANCE/REPAIRS	2,500	2,500	2,500	-	2,500	0%	4,000	60%
10025600 540000	OPERATING SUPPLIES	4,000	4,000	4,000	-	4,000	0%	10,000	150%
10025600 540153	SUPPLIES-UNIFORMS AND RELATED	4,000	4,000	4,000	-	4,000	0%	6,000	50%
10025600 540160	SUPPLIES-VEHICLES GAS/DIESEL	7,200	7,200	3,945	3,255	7,200	0%	7,200	0%
10025600 540167	SMALL TOOLS AND EQUIPMENT	2,000	2,000	2,000	-	2,000	0%	10,000	400%
10025600 560592	STATE SUPPLEMENTAL PAY EXPENSE	21,600	21,600	20,400	1,200	21,600	0%	21,600	0%
TOTAL FIRE - PREVENTION		\$ 374,500	\$ 374,500	\$ 310,506	\$ 63,994	\$ 374,500	0%	\$ 383,900	3%
TOTAL FIRE DEPARTMENT		\$ 8,857,400	\$ 8,857,400	\$ 6,645,413	\$ 2,211,987	\$ 8,857,400	0%	\$ 9,313,600	5%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10028100 BUILDING EXPENDITURES									
10028100 500100	REGULAR SALARIES AND WAGES	\$ 370,800	\$ 370,800	\$ 251,983	\$ 118,817	\$ 370,800	0%	\$ 345,500	-7%
10028100 500107	OVERTIME PAY	1,000	1,500	1,500	-	1,500	0%	1,500	0%
10028100 500114	CALL BACK PAY	1,000	1,000	487	513	1,000	0%	1,000	0%
10028100 500205	CELLULAR PHONE ALLOWANCE	5,400	5,400	2,550	2,850	5,400	0%	3,600	-33%
10028100 500219	SOCIAL SECURITY/MEDICARE	29,700	29,700	19,137	10,563	29,700	0%	26,800	-10%
10028100 500226	MUNICIPAL EMPLOYEES RETIREMENT	103,900	103,900	64,023	39,877	103,900	0%	93,300	-10%
10028100 500247	GROUP HEALTH/LIFE/DENTAL INS	73,200	73,200	46,344	26,857	73,200	0%	73,200	0%
10028100 500261	WORKERS COMPENSATION INSURANCE	22,900	22,900	10,147	12,753	22,900	0%	12,900	-44%
10028100 520117	CONTRACT SERVICES	120,000	120,000	107,802	12,198	120,000	0%	120,000	0%
10016110 520347	MAPS AND SURVEYS	2,000	2,000	-	2,000	2,000	0%	2,000	0%
10028100 520425	DEMOLITION COSTS	75,000	75,000	15,900	59,100	75,000	0%	75,000	0%
10028100 520593	COMMUNICATION EXPENSE	3,000	3,000	-	3,000	3,000	0%	3,000	0%
10028100 520649	TRAVEL/EDUCATION & TRAINING	6,000	6,000	4,386	1,614	6,000	0%	10,000	67%
10028100 520902	DUES & SUBSCRIPTIONS	22,000	15,500	180	12,000	12,180	-21%	12,000	-1%
10028100 530000	EQUIPMENT MAINTENANCE/REPAIRS	7,000	7,000	977	6,023	7,000	0%	7,000	0%
10028100 540000	OPERATING SUPPLIES	11,000	15,000	11,000	4,000	15,000	0%	15,000	0%
10028100 540153	SUPPLIES-UNIFORMS AND RELATED	2,000	2,000	1,139	861	2,000	0%	2,000	0%
10028100 540160	SUPPLIES-VEHICLES GAS/DIESEL	5,000	5,000	2,511	2,489	5,000	0%	5,000	0%
10028100 540167	SMALL TOOLS AND EQUIPMENT	1,500	1,500	1	1,499	1,500	0%	1,500	0%
10028100 540174	UTILITIES_ ELECTRICAL LIGHT/POWER	160,000	160,000	117,909	42,091	160,000	0%	160,000	0%
10028100 540178	INTERSTATE LIGHTING EXPENSE	30,000	30,000	18,364	11,636	30,000	0%	30,000	0%
10028100 540181	STREET & TRAFFIC LIGHT EXPENSE	610,000	610,000	351,560	258,440	610,000	0%	610,000	0%
10028100 560298	RECORDING COST	12,000	12,000	2,741	9,260	12,000	0%	12,000	0%
10028100 560795	GRASS CUTTING EXPENSES	35,000	37,000	36,180	820	37,000	0%	35,000	-5%
TOTAL BUILDING		\$ 1,709,400	\$ 1,709,400	\$ 1,066,820	\$ 639,260	\$ 1,706,080	0%	\$ 1,657,300	-3%

City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10028500 BUILDING MAINTENANCE EXPENDITURES									
10028500 500100	REGULAR SALARIES AND WAGES	\$ 370,100	\$ 370,100	\$ 222,257	\$ 147,843	\$ 370,100	0%	\$ 368,900	0%
10028500 500107	OVERTIME PAY	3,000	3,000	468	2,532	3,000	0%	3,000	0%
10028500 500114	CALL BACK PAY	2,000	2,000	270	1,730	2,000	0%	2,000	0%
10028500 500121	HOLIDAY PAY	500	500	-	500	500	0%	500	0%
10028500 500205	CELLULAR PHONE ALLOWANCE	1,800	1,800	1,200	600	1,800	0%	1,800	0%
10028500 500219	SOCIAL SECURITY/MEDICARE	28,900	28,900	18,757	10,143	28,900	0%	28,800	0%
10028500 500226	MUNICIPAL EMPLOYEES RETIREMENT	103,700	103,700	56,187	47,513	103,700	0%	99,600	-4%
10028500 500247	GROUP HEALTH/LIFE/DENTAL INS	64,100	64,100	31,373	32,727	64,100	0%	64,100	0%
10028500 500261	WORKERS COMPENSATION INSURANCE	33,500	33,500	17,575	15,925	33,500	0%	16,400	-51%
10028500 520593	COMMUNICATION EXPENSE	1,800	1,800	-	1,800	1,800	0%	1,800	0%
10028500 530000	EQUIPMENT MAINTENANCE/REPAIRS	10,000	10,000	2,779	7,221	10,000	0%	10,000	0%
10028500 530129	MAINTENANCE-SIDEWALKS	40,000	40,000	34,544	5,456	40,000	0%	40,000	0%
10028500 530143	MAINTENANCE-BUILDINGS/GROUNDS	150,000	150,000	89,778	60,222	150,000	0%	200,000	33%
10028500 540153	SUPPLIES-UNIFORMS AND RELATED	3,500	3,500	1,954	1,546	3,500	0%	3,500	0%
10028500 540160	SUPPLIES-VEHICLES GAS/DIESEL	8,500	8,500	5,455	3,045	8,500	0%	8,500	0%
10028500 540167	SMALL TOOLS AND EQUIPMENT	3,000	3,000	3,000	-	3,000	0%	3,000	0%
TOTAL BUILDING MAINTENANCE		\$ 824,400	\$ 824,400	\$ 485,596	\$ 338,804	\$ 824,400	0%	\$ 851,900	3%
TOTAL BUILDING DEPARTMENT		\$ 2,533,800	\$ 2,533,800	\$ 1,552,416	\$ 978,064	\$ 2,530,480	0%	\$ 2,509,200	-1%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10015300 GARAGE EXPENDITURES									
10015300 500100	REGULAR SALARIES AND WAGES	\$ 237,700	\$ 237,700	\$ 162,919	\$ 74,781	\$ 237,700	0%	\$ 242,000	2%
10015300 500107	OVERTIME PAY	6,000	6,000	1,578	4,422	6,000	0%	6,000	0%
10015300 500205	CELLULAR PHONE ALLOWANCE	1,800	1,800	1,200	600	1,800	0%	1,800	0%
10015300 500219	SOCIAL SECURITY/MEDICARE	19,800	19,800	14,108	5,692	19,800	0%	20,200	2%
10015300 500226	MUNICIPAL EMPLOYEES RETIREMENT	66,600	66,600	43,986	22,614	66,600	0%	65,400	-2%
10015300 500247	GROUP HEALTH/LIFE/DENTAL INS	45,800	45,800	28,391	17,409	45,800	0%	45,800	0%
10015300 500261	WORKERS COMPENSATION INSURANCE	9,600	9,600	7,499	2,101	9,600	0%	7,400	-23%
10015300 520593	COMMUNICATION EXPENSE	500	500	-	500	500	0%	500	0%
10015300 520649	TRAVEL/EDUCATION & TRAINING	3,000	3,000	1,328	1,672	3,000	0%	4,000	33%
10015300 530000	EQUIPMENT MAINTENANCE/REPAIRS	5,000	5,000	4,278	722	5,000	0%	5,000	0%
10015300 540000	OPERATING SUPPLIES	5,500	5,500	3,478	2,022	5,500	0%	5,500	0%
10015300 540153	SUPPLIES-UNIFORMS AND RELATED	4,000	4,000	2,816	1,184	4,000	0%	4,000	0%
10015300 540160	SUPPLIES-VEHICLES GAS/DIESEL	1,500	1,500	512	988	1,500	0%	1,500	0%
10015300 540167	SMALL TOOLS AND EQUIPMENT	5,000	5,000	4,609	391	5,000	0%	5,000	0%
10015300 570000	FIXED ASSET PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ 8,174	0%
TOTAL GARAGE		\$ 411,800	\$ 411,800	\$ 276,702	\$ 135,098	\$ 411,800	0%	\$ 422,274	3%

City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10030000 STREETS EXPENDITURES									
10030000 500100	REGULAR SALARIES AND WAGES	\$ 770,600	\$ 770,600	\$ 547,539	\$ 223,061	\$ 770,600	0%	\$ 736,100	-4%
10030000 500107	OVERTIME PAY	45,000	45,000	31,158	13,842	45,000	0%	45,000	0%
10030000 500114	CALL BACK PAY	10,000	10,000	5,252	4,748	10,000	0%	10,000	0%
10030000 500121	HOLIDAY PAY	500	500	-	500	500	0%	500	0%
10030000 500205	CELLULAR PHONE ALLOWANCE	1,800	1,800	1,200	600	1,800	0%	1,800	0%
10030000 500219	SOCIAL SECURITY/MEDICARE	64,400	64,400	44,401	19,999	64,400	0%	61,700	-4%
10030000 500226	MUNICIPAL EMPLOYEES RETIREMENT	215,800	215,800	147,437	68,363	215,800	0%	198,800	-8%
10030000 500247	GROUP HEALTH/LIFE/DENTAL INS	155,600	155,600	98,687	56,913	155,600	0%	146,400	-6%
10030000 500261	WORKERS COMPENSATION INSURANCE	69,600	69,600	47,404	22,196	69,600	0%	52,700	-24%
10030000 520124	CONSULTANT SERVICES	40,000	40,000	27,400	12,600	40,000	0%	40,000	0%
10030000 520593	COMMUNICATION EXPENSE	7,000	7,000	2,960	4,040	7,000	0%	7,000	0%
10030000 520649	TRAVEL/EDUCATION & TRAINING	5,000	5,000	-	5,000	5,000	0%	5,000	0%
10030000 530000	EQUIPMENT MAINTENANCE/REPAIRS	110,000	110,000	89,207	20,793	110,000	0%	110,000	0%
10030000 530199	MAINTENANCE-RAILROADS	70,000	70,000	54,733	15,267	70,000	0%	100,000	43%
10030000 540000	OPERATING SUPPLIES	90,000	90,000	90,000	-	90,000	0%	90,000	0%
10030000 540153	SUPPLIES-UNIFORMS AND RELATED	12,000	12,000	5,077	6,923	12,000	0%	12,000	0%
10030000 540160	SUPPLIES-VEHICLES GAS/DIESEL	70,000	70,000	33,990	36,010	70,000	0%	70,000	0%
10030000 540167	SMALL TOOLS AND EQUIPMENT	7,000	7,000	4,438	2,562	7,000	0%	7,000	0%
10030000 560354	TIPPING FEES	20,000	20,000	12,295	7,705	20,000	0%	20,000	0%
10030000 560567	STORM WATER EXPENSE	35,000	35,000	29	34,971	35,000	0%	65,000	86%
10030000 560753	DUMPSTER EXPENSE	65,000	65,000	48,362	16,638	65,000	0%	65,000	0%
10030000-560802	TREE & STUMP REMOVAL	50,000	50,000	4,999	45,001	50,000	0%	50,000	0%
10030000 570316	MISCELLANEOUS IMP. STRIPPING	10,000	10,000	7,409	2,591	10,000	0%	20,000	100%
TOTAL STREETS		\$ 1,924,300	\$ 1,924,300	\$ 1,303,976	\$ 620,324	\$ 1,924,300	0%	\$ 1,914,000	-1%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10032000 GROUNDS EXPENDITURES									
10032000 500100	REGULAR SALARIES AND WAGES	\$ 820,900	\$ 820,900	\$ 572,069	\$ 248,831	\$ 820,900	0%	\$ 768,300	-6%
10032000 500107	OVERTIME PAY	35,000	35,000	33,245	1,755	35,000	0%	35,000	0%
10032000 500114	CALL BACK PAY	10,000	10,000	876	9,124	10,000	0%	10,000	0%
10032000 500121	HOLIDAY PAY	10,000	10,000	3,590	6,410	10,000	0%	10,000	0%
10032000 500205	CELLULAR PHONE ALLOWANCE	1,800	1,800	750	1,050	1,800	0%	1,800	0%
10032000 500219	SOCIAL SECURITY/MEDICARE	68,200	68,200	48,565	19,635	68,200	0%	64,200	-6%
10032000 500226	MUNICIPAL EMPLOYEES RETIREMENT	229,900	229,900	146,027	83,873	229,900	0%	207,500	-10%
10032000 500247	GROUP HEALTH/LIFE/DENTAL INS	201,300	201,300	115,499	85,801	201,300	0%	183,000	-9%
10032000 500261	WORKERS COMPENSATION INSURANCE	47,100	47,100	37,758	9,342	47,100	0%	38,900	-17%
10032000 520593	COMMUNICATION EXPENSE	5,400	5,400	5,400	-	5,400	0%	5,400	0%
10032000 520649	TRAVEL/EDUCATION & TRAINING	1,500	1,500	500	1,000	1,500	0%	1,500	0%
10032000 520943	CONTRACT SERVICES	22,500	22,500	12,368	10,132	22,500	0%	22,500	0%
10032000 530000	EQUIPMENT MAINTENANCE/REPAIRS	60,000	60,000	49,828	10,172	60,000	0%	60,000	0%
10032000 540000	OPERATING SUPPLIES	40,000	40,000	22,930	17,070	40,000	0%	40,000	0%
10032000 540153	SUPPLIES-UNIFORMS AND RELATED	14,000	14,000	5,314	8,686	14,000	0%	14,000	0%
10032000 540160	SUPPLIES-VEHICLES GAS/DIESEL	55,000	55,000	26,216	28,784	55,000	0%	55,000	0%
10032000 540167	SMALL TOOLS AND EQUIPMENT	15,000	15,000	11,506	3,494	15,000	0%	15,000	0%
10032000 540174	UTILITIES-ELECTRICAL LIGHT/POW	32,500	32,500	17,164	15,336	32,500	0%	32,500	0%
TOTAL GROUNDS		\$ 1,670,100	\$ 1,670,100	\$ 1,109,606	\$ 560,494	\$ 1,670,100	0%	\$ 1,564,600	-6%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10034000 SANITATION EXPENDITURES									
10034000 520677	CONTRACT-GARBAGE COLLECTION	\$ 1,774,520	\$ 1,774,520	\$ 1,225,106	\$ 549,414	\$ 1,774,520	0%	\$ 1,900,943	7%
TOTAL SANITATION		\$ 1,774,520	\$ 1,774,520	\$ 1,225,106	\$ 549,414	\$ 1,774,520	0%	\$ 1,900,943	7%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10038000 AIRPORT EXPENDITURES									
10038000 500100	REGULAR SALARIES AND WAGES	\$ 261,700	\$ 261,700	\$ 186,232	\$ 75,468	\$ 261,700	0%	\$ -	-100%
10038000 500107	OVERTIME PAY	5,000	5,000	1,509	3,491	5,000	0%	-	-100%
10038000 500114	CALL BACK PAY	4,000	4,000	280	3,720	4,000	0%	-	-100%
10038000 500205	CELLULAR PHONE ALLOWANCE	900	900	600	300	900	0%	-	-100%
10038000 500219	SOCIAL SECURITY/MEDICARE	21,500	21,500	17,117	4,383	21,500	0%	-	-100%
10038000 500226	MUNICIPAL EMPLOYEES RETIREMENT	73,300	73,300	50,283	23,017	73,300	0%	-	-100%
10038000 500247	GROUP HEALTH/LIFE/DENTAL INS	45,800	45,800	24,381	21,419	45,800	0%	-	-100%
10038000 500261	WORKERS COMPENSATION INSURANCE	5,700	5,700	5,294	406	5,700	0%	-	-100%
10038000 520124	CONTRACT SERVICES	10,000	10,000	6,626	3,374	10,000	0%	-	-100%
10038000 520649	TRAVEL/EDUCATION & TRAINING	1,500	1,500	-	1,500	1,500	0%	-	-100%
10038000 520902	DUES & SUBSCRIPTIONS	3,350	3,350	3,350	-	3,350	0%	-	-100%
10038000 530000	EQUIPMENT MAINTENANCE/REPAIRS	25,000	25,000	16,801	8,199	25,000	0%	-	-100%
10038000 530136	MAINTENANCE-AIRFIELD	70,000	70,000	18,662	51,338	70,000	0%	-	-100%
10038000 530143	MAINTENANCE-BUILDINGS/GROUNDS	35,000	35,000	18,262	16,738	35,000	0%	-	-100%
10038000 540000	OPERATING SUPPLIES	11,000	11,000	8,524	2,476	11,000	0%	-	-100%
10038000 540153	SUPPLIES-UNIFORMS AND RELATED	2,500	2,500	1,513	987	2,500	0%	-	-100%
10038000 540160	SUPPLIES-VEHICLES GAS/DIESEL	14,000	14,000	11,805	2,195	14,000	0%	-	-100%
10038000 540167	SMALL TOOLS AND EQUIPMENT	500	500	198	302	500	0%	-	-100%
10038000 540174	UTILITIES-ELECTRICAL LIGHT/POW	50,000	50,000	34,773	15,227	50,000	0%	-	-100%
TOTAL AIRPORT		\$ 640,750	\$ 640,750	\$ 406,210	\$ 234,540	\$ 640,750	0%	\$ -	-100%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10050100 RECREATION ADMINISTRATION EXPENDITURES									
10050100 500100	REGULAR SALARIES AND WAGES	\$ 346,100	\$ 346,100	\$ 273,668	\$ 72,432	\$ 346,100	0%	\$ 345,700	0%
10050100 500107	OVERTIME PAY	6,000	6,000	2,041	3,959	6,000	0%	6,000	0%
10050100 500121	HOLIDAY PAY	1,000	1,000	527	473	1,000	0%	1,000	0%
10050100 500205	CELLULAR PHONE ALLOWANCE	1,800	1,800	1,050	750	1,800	0%	900	-50%
10050100 500219	SOCIAL SECURITY/MEDICARE	26,700	26,700	21,161	5,539	26,700	0%	26,600	0%
10050100 500226	MUNICIPAL EMPLOYEES RETIREMENT	96,900	96,900	72,871	24,029	96,900	0%	93,400	-4%
10050100 500247	GROUP HEALTH/LIFE/DENTAL INS	73,200	73,200	52,855	20,345	73,200	0%	73,200	0%
10050100 500261	WORKERS COMPENSATION INSURANCE	4,000	4,000	3,949	51	4,000	0%	13,000	225%
10050100 520649	TRAVEL/EDUCATION & TRAINING	2,500	2,500	2,500	-	2,500	0%	2,500	0%
10050100 520902	DUES & SUBSCRIPTIONS	500	500	265	235	500	0%	500	0%
10050100 530143	MAINTENANCE-BUILDINGS/GROUNDS	80,000	80,000	39,245	35,755	75,000	-6%	75,000	0%
10050100 540160	SUPPLIES-VEHICLES GAS/DIESEL	5,100	5,100	1,694	3,406	5,100	0%	5,100	0%
10050100 540174	UTILITIES-ELECTRICAL LIGHT/POW	132,500	132,500	82,870	49,630	132,500	0%	132,500	0%
10050100 560875	VETERANS BREAKFAST	9,500	9,500	6,750	2,750	9,500	0%	9,500	0%
TOTAL RECREATION - ADMINISTRATION		\$ 785,800	\$ 785,800	\$ 561,445	\$ 219,355	\$ 780,800	-1%	\$ 784,900	1%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
10050500 RECREATION PROGRAMS EXPENDITURES									
10050500 500100	REGULAR SALARIES AND WAGES	\$ 207,100	\$ 207,100	\$ 104,467	\$ 102,633	\$ 207,100	0%	\$ 195,200	-6%
10050500 500121	HOLIDAY PAY	1,000	1,000	-	1,000	1,000	0%	1,000	0%
10050500 500219	SOCIAL SECURITY/MEDICARE	15,900	15,900	7,980	7,920	15,900	0%	15,000	-6%
10050500 500261	WORKERS COMPENSATION INSURANCE	8,300	8,300	3,240	5,060	8,300	0%	9,300	12%
10050500 520614	ADVERTISING	6,000	6,000	2,444	3,556	6,000	0%	6,000	0%
10050500 530000	EQUIPMENT MAINTENANCE/REPAIRS	2,000	2,000	1,119	881	2,000	0%	2,000	0%
10050500 530127	MAINTENANCE-SKATEPARK	10,000	10,000	-	10,000	10,000	0%	10,000	0%
10050500 540000	OPERATING SUPPLIES	8,000	8,000	5,029	2,971	8,000	0%	8,000	0%
10050500 540125	SUPPLIES - SWIMMING POOLS	55,000	55,000	23,766	31,234	55,000	0%	55,000	0%
10050500 540153	SUPPLIES-UNIFORMS AND RELATED	2,500	2,500	2,234	266	2,500	0%	2,500	0%
10050500 540167	SMALL TOOLS AND EQUIPMENT	2,500	2,500	20	2,480	2,500	0%	2,500	0%
10050500 560131	AFTERSCHOOL CARE PROGRAM	75,000	75,000	20,916	5,000	25,916	-65%	25,000	-4%
TOTAL RECREATION - PROGRAMS		\$ 393,300	\$ 393,300	\$ 171,214	\$ 173,002	\$ 344,216	-12%	\$ 331,500	-4%
10050538 SENIOR PROGRAMS EXPENDITURES									
10050538 560130	PROGRAM EXPENSE	\$ 18,500	\$ 18,500	\$ 10,428	\$ 8,072	\$ 18,500	0%	\$ 18,500	0%
10050542 YOUTH SPORTS PROGRAMS EXPENDITURES									
10050542 560130	PROGRAM EXPENSE	\$ 76,500	\$ 76,500	\$ 30,355	\$ 39,645	\$ 70,000	-8%	\$ 70,000	0%
10050546 ADULT SPORTS PROGRAMS EXPENDITURES									
10050546 560130	PROGRAM EXPENSE	\$ 20,000	\$ 20,000	\$ 6,262	\$ 13,738	\$ 20,000	0%	\$ 20,000	0%
TOTAL SPECIAL PROGRAMS		\$ 115,000	\$ 115,000	\$ 47,045	\$ 61,455	\$ 108,500	-6%	\$ 108,500	0%
10050800 CHRISTMAS LIGHTS EXPENDITURES									
10050800 560550	TRAIN EXPENSE	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	0%	\$ 1,500	0%
10050800 560648	GENERAL OPERATING EXPENSES	\$ 30,000	\$ 30,000	\$ 25,062	\$ 4,938	\$ 30,000	0%	\$ 30,000	0%
TOTAL CHRISTMAS LIGHTS		\$ 31,500	\$ 31,500	\$ 26,562	\$ 4,938	\$ 31,500	0%	\$ 31,500	0%
TOTAL RECREATION DEPARTMENT		\$ 1,325,600	\$ 1,325,600	\$ 806,266	\$ 458,749	\$ 1,265,016	-5%	\$ 1,256,400	-1%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
General Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
CAPITAL EXPENDITURES									
10093000-570400	CAPITAL EXPENDITURES	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	0%	\$ 850,000	0%
OTHER FINANCING USES									
10095000 590171	TRANSFER TO POLICE MILLAGE	\$ 526,000	\$ 526,000	\$ 306,833	\$ 219,167	\$ 526,000	0%	\$ 526,000	0%
10095000 590178	TRANSFER TO FIRE MILLAGE	526,000	526,000	306,833	219,167	526,000	0%	526,000	0%
10095000 590234	TRANSFER TO WC/LIAB INS FUND	1,905,000	1,905,000	1,111,250	793,750	1,905,000	0%	3,285,000	72%
10095000 590237	TRANSFER TO HEALTH INSURANCE	537,000	537,000	313,250	223,750	537,000	0%	570,000	6%
10095000 590350	TRANSFER TO GRANT MATCH FUND	250,000	250,000	145,834	104,166	250,000	0%	-	-100%
TOTAL OTHER FINANCING USES		\$ 3,744,000	\$ 3,744,000	\$ 2,184,000	\$ 1,560,000	\$ 3,744,000	0%	\$ 4,907,000	31%
TOTAL EXPENDITURES		\$ 43,106,929	\$ 43,106,929	\$ 29,002,096	\$ 12,818,900	\$ 42,820,996	-1%	\$ 44,349,444	4%
Ending Fund Balance		\$ 761,079	\$ 762,675			\$ 1,039,104		\$ 141,456	

City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Sales Tax Fund

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2027	2027	2026
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
Beginning Fund Balance		\$ 3,437,190	\$ 3,366,125			\$ 3,366,125		\$ 2,432,960	
Revenues									
2030100-401080	Sales and Use Taxes	\$ 30,000,000	\$ 30,000,000	\$ 20,264,822	\$ 11,350,000	\$ 31,614,822	5%	\$ 32,000,000	1%
2030100-450050	Interest Earnings	15,000	15,000	2,799	532	3,331	-78%	5,000	50%
*** Total Revenues ***		\$ 30,015,000	\$ 30,015,000	\$ 20,267,621	\$ 11,350,532	\$ 31,618,153	5%	\$ 32,005,000	1%
Expenditures									
20315300-570000	Garage Requests	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	\$ 22,000	0%	\$ -	-100%
20330000-570000	Street Requests	228,946	228,943	228,943	-	228,943	0%	147,432	-36%
20332000-570000	Grounds Request	49,997	49,997	49,304	-	49,304	-1%	264,547	437%
20338000-570000	Airport Request	270,000	270,000	-	270,000	270,000	0%	-	-100%
20315700-570000	Data Processing	130,000	130,000	103,705	26,295	130,000	0%	-	100%
20350000-570000	Recreation Requests	46,071	46,071	46,071	-	46,071	0%	-	-100%
20328100-570000	Building	22,000	22,000	-	22,000	22,000	0%	56,293	100%
20393000-570400	Capital Expenditures	3,773,000	3,773,000	2,515,333	1,257,667	3,773,000	0%	4,919,000	100%
*** Total Expenditures ***		\$ 4,542,014	\$ 4,542,011	\$ 2,965,356	\$ 1,575,962	\$ 4,541,318	0%	\$ 5,387,272	19%
Transfers Out									
20395000-590255	Transfer to W&S Bond 2013 Fund	\$ 290,000	\$ 290,000	\$ 169,167	\$ 120,833	\$ 290,000	0%	\$ -	-100%
20395000-590269	Transfer to General Fund	26,700,000	26,700,000	15,575,000	11,125,000	26,700,000	0%	28,400,000	6%
20395000-590287	Transfer to Sales Tax 15 Bond Fund	1,020,000	1,020,000	595,000	425,000	1,020,000	0%	585,361	-43%
*** Total Transfers Out ***		\$ 28,010,000	\$ 28,010,000	\$ 16,339,167	\$ 11,670,833	\$ 28,010,000	0%	\$ 28,985,361	3%
Total Sales Tax Fund		\$ 32,552,014	\$ 32,552,011	\$ 19,304,523	\$ 13,246,795	\$ 32,551,318	0%	\$ 34,372,633	6%
Ending Fund Balance		\$ 900,176	\$ 829,114			\$ 2,432,960		\$ 65,327	

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Emergency Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027	
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED	
Beginning Fund Balance		\$ 3,298,085	\$ 3,293,112			\$ 3,293,112		\$ 3,293,178		
Revenues										
2040100-450050	Interest Earnings	\$ 5,000	\$ 5,000	\$ 33	\$ 33	\$ 66	-99%	\$ 100	51%	
*** Total Revenues ***		\$ 5,000	\$ 5,000	\$ 33	\$ 33	\$ 66	-99%	\$ 100	51%	
Ending Fund Balance		\$ 3,303,085	\$ 3,298,112			\$ 3,293,178		\$ 3,293,278		

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Court Awarded Asset Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027	
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED	
Beginning Fund Balance		\$ 75,569	\$ 140,310			\$ 140,310		\$ 86,646		
Revenues										
2050100-440080	Court Awarded Seized Assets	\$ 75,000	\$ 75,000	\$ 2,358	\$ 72,642	\$ 75,000	0%	\$ 75,000	0%	
2050100-440085	Court Awarded - Local/State	35,000	35,000	21,266	13,734	35,000	0%	35,000	0%	
2050100-450050	Interest Revenue	900	900	1,168	168	1,336	48%	900	-33%	
*** Total Revenues ***		\$ 110,900	\$ 110,900	\$ 24,792	\$ 86,544	\$ 111,336	0%	\$ 110,900	0%	
Expenditures										
20520100-520590	Lease/Rent	\$ 40,000	\$ 40,000	\$ 33,576	\$ 6,424	\$ 40,000	0%	\$ 40,000	0%	
20520300-540167	Small Tools & Equipment	125,000	125,000	118,359	6,641	125,000	0%	125,000	0%	
*** Total Expenditures ***		\$ 165,000	\$ 165,000	\$ 151,935	\$ 13,065	\$ 165,000	0%	\$ 165,000	0%	
Ending Fund Balance		\$ 21,469	\$ 86,210			\$ 86,646		\$ 32,546		

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Downtown Development Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
Beginning Fund Balance		\$ 462,271	\$ 436,104			\$ 436,104		\$ 440,754	
Revenues									
2070100-401050	Property Taxes	\$ 437,256	\$ 437,256	\$ 413,861	\$ 23,395	\$ 437,256	0%	\$ 437,256	0%
2070100-450050	Interest Earnings	1,500	1,500	952	548	1,500	0%	1,500	0%
2070100-460194	Promotional Fees/Charges	76,000	76,000	31,578	44,422	76,000	0%	57,000	-25%
2070100-460235	Miscellaneous Revenue	5,000	5,000	2,558	2,442	5,000	0%	60,000	1100%
2070100-460191	Farmers Market Merchant	52,620	52,620	31,049	21,571	52,620	0%	56,000	6%
*** Total Revenues ***		\$572,376	\$572,376	\$479,998	\$92,378	\$572,376	0%	\$611,756	7%
Expenditures									
20775100-500100	Regular Salaries and Wages	\$ 165,200	\$ 165,200	\$ 108,762	\$ 56,438	\$ 165,200	0%	\$ 173,100	5%
20775100 500205	Cell Phone Allowance	3,600	3,600	1,800	1,800	3,600	0%	3,600	0%
20775100-500219	Social Security/Medicare	12,700	12,700	8,443	4,257	12,700	0%	13,300	5%
20775100-500226	Municipal Employees Retirement	39,700	39,700	25,697	14,003	39,700	0%	41,600	5%
20775100-500247	Health & Life Insurance	27,500	27,500	17,555	9,945	27,500	0%	27,500	0%
20775100-500261	Workers Compensation Insurance	700	700	1,826	-	1,826	161%	500	-73%
20775100-520117	Contract Services	20,000	20,000	14,588	5,413	20,000	0%	24,000	20%
20775100-520215	Legal Expenses	2,000	2,000	-	2,000	2,000	0%	2,000	0%
20775100-520488	General Liability	7,500	7,500	7,143	357	7,500	0%	7,500	0%
20775100-520509	Unemployment Expense	1,000	1,000	-	1,000	1,000	0%	1,000	0%
20775100-520614	Advertising/Branding	40,000	40,000	17,907	22,093	40,000	0%	40,000	0%
20775100-520616	Events	85,000	85,000	45,047	39,953	85,000	0%	60,000	-29%
20775100-520649	Travel, Education & Training	9,000	9,000	2,928	6,072	9,000	0%	9,000	0%
20775100-520950	Lease/Rent Agreements	2,700	2,700	1,800	900	2,700	0%	2,700	0%
20775100-530143	Maintenance Buildings/Grounds	10,000	10,000	6,353	3,647	10,000	0%	10,000	0%
20775100-540153	Supplies & Uniforms	1,500	1,500	-	1,500	1,500	0%	1,500	0%
20775100-540174	Utilities - Electric & Gas	5,000	5,000	2,801	2,199	5,000	0%	5,000	0%
20775100-560648	General Operating Expenses	12,000	12,000	7,216	4,784	12,000	0%	14,000	17%
20775100-560902	Farmer's Market Expense	15,500	15,500	5,349	10,151	15,500	0%	15,500	0%

City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Downtown Development Fund

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
20775100-570000	Fixed Asset	1,000	1,000	-	1,000	1,000	0%	1,000	0%
20775100-570148	Facade Improvements	15,000	15,000	2,688	12,312	15,000	0%	10,000	-33%
20775100-570165	Residential Eastside	2,500	2,500	-	2,500	2,500	0%	2,500	0%
20775100-570167	Residential Westside	2,500	2,500	-	2,500	2,500	0%	2,500	0%
20775100-570176	Landscaping	5,000	5,000	2,260	2,740	5,000	0%	5,000	0%
20775100-570302	Sidewalk Improvements	75,000	75,000	-	75,000	75,000	0%	75,000	0%
20775100-570346	Lighting	5,000	5,000	-	5,000	5,000	0%	5,000	0%
*** Total Expenditures ***		\$ 566,600	\$ 566,600	\$ 280,163	\$ 287,563	\$ 567,726	0%	\$ 552,800	-3%
Ending Fund Balance		\$ 468,047	\$ 441,880			\$ 440,754		\$ 499,710	

City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Grant Match Fund

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
Beginning Fund Balance		\$ 448,536	\$ 821,728			\$ 821,728		\$ 973,465	
Revenues									
2080100-450050	Interest Earnings	\$ 2,500	\$ 2,500	\$ 4,974	\$ 868	\$ 5,842	134%	\$ 5,000	-14%
*** Total Revenues ***		\$ 2,500	\$ 2,500	\$ 4,974	\$ 868	\$ 5,842	134%	\$ 5,000	-14%
Transfers In									
2080900-491045	Transfer from General Fund	\$ 250,000	\$ 250,000	\$ 170,000	\$ 80,000	\$ 250,000	0%	\$ -	-100%
*** Total Transfers In ***		\$ 250,000	\$ 250,000	\$ 170,000	\$ 80,000	\$ 250,000	0%	\$ -	-100%
Expenditures									
20895000-590350	Grant Match	\$ -	\$ -	\$ 104,105	\$ -	\$ 104,105	0%	\$ -	0%
*** Total Expenditures ***		\$ -	\$ -	\$ 104,105	\$ -	\$ 104,105	0%	\$ -	0%
Ending Fund Balance		\$ 701,036	\$ 1,074,228			\$ 973,465		\$ 978,465	

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Fire Millage Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
Beginning Fund Balance		\$ 261,204	\$ 402,980			\$ 402,980		\$ 506,039	
Revenues									
2090100-450050	Interest Earnings	\$ 2,500	\$ 2,500	\$ 1,382	\$ 1,118	\$ 2,500	0%	\$ 2,500	0%
*** Total Revenues ***		\$ 2,500	\$ 2,500	\$ 1,382	\$ 1,118	\$ 2,500	0%	\$ 2,500	0%
Transfers In									
2090900-491045	Transfer Fm Genl Fund - Prop Tax	\$ 526,000	\$ 526,000	\$ 350,667	\$ 175,333	\$ 526,000	0%	\$ 526,000	0%
*** Total Transfers In ***		\$ 526,000	\$ 526,000	\$ 350,667	\$ 175,333	\$ 526,000	0%	\$ 526,000	0%
Expenditures									
20925000-540167	Small Tools and Equipment	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	0%	\$ 100,000	0%
20925000-560634	Grant Match	30,000	30,000	-	-	-	-100%	-	0%
20925000-570000	Fixed Assets	250,000	237,160	67,924	169,236	237,160	0%	250,000	5%
20925000-570141	Building Improvements	150,000	150,000	8,281	80,000	88,281	-41%	150,000	70%
*** Total Expenditures ***		\$ 530,000	\$ 517,160	\$ 176,205	\$ 249,236	\$ 425,441	-18%	\$ 500,000	18%
Ending Fund Balance		\$ 259,704	\$ 414,320			\$ 506,039		\$ 534,539	

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Police Millage Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR	PROPOSED BUDGET	%CHANGE PROJECTED
Beginning Fund Balance		\$ (36,195)	\$ 152,196			\$ 152,196		\$ 229,463	
Revenues									
2100100-450050	Interest Earnings	\$ 500	\$ 500	\$ 1,217	\$ 50	\$ 1,267	153%	\$ 500	-61%
*** Total Revenues ***		\$ 500	\$ 500	\$ 1,217	\$ 50	\$ 1,267	153%	\$ 500	-61%
Transfers In									
2100900-491045	Transfer Fm Gen Fund - Prop Tax	\$ 526,000	\$ 526,000	\$ 263,000	\$ 263,000	\$ 526,000	0%	\$ 526,000	0%
*** Total Transfers In ***		\$ 526,000	\$ 526,000	\$ 263,000	\$ 263,000	\$ 526,000	0%	\$ 526,000	0%
Expenditures									
21020000-540167	Small Tools and Equipment	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	0%	\$ 150,000	0%
21020000-570000	Fixed Assets	250,000	250,000	250,000	-	250,000	0%	250,000	0%
21020000-570141	Building Improvements	50,000	50,000	2,554	47,446	50,000	0%	50,000	0%
*** Total Expenditures ***		\$ 450,000	\$ 450,000	\$ 402,554	\$ 47,446	\$ 450,000	0%	\$ 450,000	0%
Ending Fund Balance		\$ 40,305	\$ 228,696			\$ 229,463		\$ 305,963	

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Sales Tax Series 2015 Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
Beginning Fund Balance		\$ 88,411	\$ 586,564			\$ 586,564		\$ 511,914	
Revenues									
3140100-450050	Interest Earnings	\$ 5,000	\$ 5,000	\$ 3,866	\$ 1,134	\$ 5,000	0%	\$ 5,000	0%
*** Total Revenues ***		\$ 5,000	\$ 5,000	\$ 3,866	\$ 1,134	\$ 5,000	0%	\$ 5,000	0%
Transfers In									
3140900-491015	Transfer from Sales Tax Fund	\$ 1,020,000	\$ 1,020,000	\$ 595,000	\$ 425,000	\$ 1,020,000	0%	\$ 585,361	-43%
*** Total Transfers In ***		\$ 1,020,000	\$ 1,020,000	\$ 595,000	\$ 425,000	\$ 1,020,000	0%	\$ 585,361	-43%
Expenditures									
31485000-580221	Bond Principal Payments	\$ 1,020,000	\$ 1,020,000	\$ 1,020,000	\$ -	\$ 1,020,000	0%	\$ 1,075,000	5%
31485000-580226	Interest Payments	79,250	79,250	52,375	26,875	79,250	0%	26,875	-66%
31485000-580266	Paying Agent Fees	400	400	200	200	400	0%	400	0%
*** Total Expenditures ***		\$ 1,099,650	\$ 1,099,650	\$ 1,072,575	\$ 27,075	\$ 1,099,650	0%	\$ 1,102,275	0%
Ending Fund Balance		\$ 13,761	\$ 511,914			\$ 511,914		\$ -	

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Airport Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET**	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
Beginning Fund Balance		\$ -	\$ -			\$ -		\$ -	
Revenues									
3803800-431830	Miscellaneous Fees	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0%	\$ 1,000	0%
3800100-450050	Interest Earnings	-	-	-	-	-	0%	500	0%
3803800-460025	Rents & Royalties	471,400	471,400	360,968	110,432	471,400	0%	471,000	0%
3803800-460235	Miscellaneous Revenues	1,000	1,000	-	1,000	1,000	0%	1,000	0%
3803800-460400	Fuel Sales	412,601	412,601	253,471	159,130	412,601	0%	397,000	-4%
*** Total Revenues ***		\$ 886,001	\$ 886,001	\$ 614,439	\$ 271,562	\$ 886,001	0%	\$ 870,500	-2%
Expenditures									
38038000 500100	Regular Salaries & Wages	\$ 261,700	\$ 261,700	\$ 186,232	\$ 75,468	\$ 261,700	0%	\$ 266,300	2%
38038000 500107	Overtime Pay	5,000	5,000	1,509	3,491	5,000	0%	5,000	0%
38038000 500114	Call Back Pay	4,000	4,000	280	3,720	4,000	0%	4,000	0%
38038000 500205	Cellular Phone Allowance	900	900	600	300	900	0%	900	0%
38038000 500219	Social Security/Medicare	21,500	21,500	17,117	4,383	21,500	0%	21,900	2%
38038000 500226	Municipal Employees Retirement	73,300	73,300	50,283	23,017	73,300	0%	71,900	-2%
38038000 500247	Group Health/Life/Dental Insurance	45,800	45,800	24,381	21,419	45,800	0%	45,800	0%
38038000 500261	Workers Compensation Insurance	5,700	5,700	5,294	406	5,700	0%	10,700	88%
38038000 520124	Contract Services	10,000	10,000	6,626	3,374	10,000	0%	10,000	0%
38038000 520649	Travel/Education Training	1,500	1,500	-	1,500	1,500	0%	1,500	0%
38038000 520902	Dues & Subscriptions	3,350	3,350	3,350	-	3,350	0%	10,000	199%
38038000 530000	Equipment Maintenance & Repairs	25,000	25,000	16,801	8,199	25,000	0%	25,000	0%
38038000 530136	Maintenance-Airfield	70,000	70,000	18,662	51,338	70,000	0%	70,000	0%
38038000 530137	Air Traffic Control Tower	-	-	-	-	-	0%	20,000	100%
38038000 530143	Maintenance-Building/Grounds	35,000	35,000	18,262	16,738	35,000	0%	35,000	0%
38038000 540000	Operating Supplies	11,000	11,000	8,524	2,476	11,000	0%	11,000	0%
38038000 540153	Supplies-Uniforms & Related	2,500	2,500	1,513	987	2,500	0%	2,500	0%
38038000 540160	Supplies-Vehicles Gas/Diesel	14,000	14,000	11,805	2,195	14,000	0%	14,000	0%
38038000 540167	Small Tools & Equipment	500	500	198	302	500	0%	500	0%
38038000 540174	Utilities-Electrical Lights/Power	50,000	50,000	34,773	15,227	50,000	0%	50,000	0%
*** Total Expenditures ***		\$ 640,750	\$ 640,750	\$ 406,210	\$ 234,540	\$ 640,750	0%	\$ 676,000	6%
Ending Fund Balance		\$ 245,251	\$ 245,251			\$ 245,251		\$ 194,500	

* Beginning in FY27, airport operations are carried in a dedicated Airport Fund, separated from the General Fund. The Airport Fund reflects \$870,500 in revenues — primarily from rent, royalties, and fuel sales — against \$676,000 in operating expenditures, yielding a projected fund balance of \$194,500. This structural change improves financial transparency, simplifies grant administration, and aligns reporting with municipal best practices.

** FY26 is shown here for comparative purposes only.

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Water Sewer Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
Beginning Fund Balance		\$ 86,185	\$ 438,351			\$ 438,351		\$ 843,575	
REVENUES									
6100100 GENERAL REVENUES									
6100100-431140	SEWER CHARGES	\$ 4,218,088	\$ 4,218,088	\$ 2,337,835	\$ 1,580,253	\$ 3,918,088	-7%	\$ 3,918,000	0%
6100100-431155	WATER CHARGES	2,073,298	2,073,298	1,256,296	617,002	1,873,298	-10%	2,073,298	11%
6100100-431170	TAP IN FEES	17,000	17,000	9,450	7,550	17,000	0%	17,000	0%
6100100-431175	MONTHLY USER FEE	550,000	550,000	394,530	155,470	550,000	0%	550,000	0%
6100100-431180	FIRE PROTECTION FEE	2,000	2,000	1,920	80	2,000	0%	2,000	0%
6100100-431185	RECONNECT FEE	10,000	10,000	4,197	5,803	10,000	0%	10,000	0%
6100100-431200	METER SETTING FEES	5,000	5,000	450	4,550	5,000	0%	5,000	0%
6100100-431290	SEWER IMPACT FEES-CITY WIDE	25,000	25,000	13,304	11,696	25,000	0%	25,000	0%
6100100-450050	INTEREST EARNINGS	600	600	616	-	616	3%	600	-3%
6100100-460055	RENT-NEXTEL CORP	92,000	92,000	114,230	-	114,230	24%	92,000	-19%
6100100-460235	MISCELLANEOUS REVENUES	120,000	120,000	48,643	71,357	120,000	0%	120,000	0%
6100100-460250	RECYCLING REVENUES	800	800	-	800	800	0%	800	0%
TOTAL WATER & SEWER REVENUES		\$ 7,113,786	\$ 7,113,786	\$ 4,181,471	\$ 2,454,561	\$ 6,636,032	-7%	\$ 6,813,698	3%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Water Sewer Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
36	WATER AND SEWER EXPENSES								
61036000	WATER & SEWER GENERAL								
61036000-570000	FIXED ASSET	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	0%	\$ 178,098	1087%
	TOTAL WATER & SEWER GENERAL	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	0%	\$ 178,098	1087%
61036100	WATER & SEWER ADMINISTRATION								
61036100-500100	REGULAR SALARIES AND WAGES	\$ 307,191	\$ 307,191	\$ 210,059	\$ 97,132	\$ 307,191	0%	\$ 316,652	3%
61036100-500107	OVERTIME PAY	300	300	300	-	300	0%	300	0%
61036100-500205	CELLULAR PHONE ALLOWANCE	900	900	600	300	900	0%	900	0%
61036100-500219	SOCIAL SECURITY/MEDICARE	23,592	23,592	16,059	7,534	23,592	0%	24,316	3%
61036100-500226	MUNICIPAL EMPLOYEES RETIREMENT	86,013	86,013	56,885	29,128	86,013	0%	85,496	-1%
61036100-500247	GROUP HEALTH/LIFE/DENTAL INS	54,900	54,900	31,431	23,469	54,900	0%	54,900	0%
61036100-500261	WORKERS COMP INSURANCE	4,973	4,973	2,911	2,062	4,973	0%	4,271	-14%
61036100-520118	CONTRACT- COMITE RESOURCES	54,100	54,100	34,768	19,332	54,100	0%	54,100	0%
61036100-520593	COMMUNICATION EXPENSE	9,000	9,000	5,697	3,303	9,000	0%	9,000	0%
61036100-520649	TRAVEL/EDUCATION & TRAINING	2,500	2,500	-	2,500	2,500	0%	2,500	0%
61036100-520915	POSTAGE AND BOX RENT	60,000	60,000	50,908	9,092	60,000	0%	60,000	0%
61036100-540000	OPERATING SUPPLIES	8,000	8,000	3,281	4,719	8,000	0%	8,000	0%
61036100-540153	SUPPLIES-UNIFORMS AND RELATED	15,000	15,000	8,579	6,421	15,000	0%	15,000	0%
61036100-540160	SUPPLIES-VEHICLES GAS/DIESEL	2,200	2,200	733	1,467	2,200	0%	2,200	0%
	TOTAL WATER & SEWER ADMINISTRATION	\$ 628,669	\$ 628,669	\$ 422,211	\$ 206,458	\$ 628,669	0%	\$ 637,634	1%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Water Sewer Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
61036300 WATER UTILITY									
61036300-500100	REGULAR SALARIES AND WAGES	\$ 941,400	\$ 941,400	\$ 594,943	\$ 346,457	\$ 941,400	0%	\$ 920,000	-2%
61036300-500107	OVERTIME PAY	6,500	6,500	5,127	1,373	6,500	0%	6,500	0%
61036300-500114	CALL BACK PAY	50,000	50,000	38,866	11,134	50,000	0%	50,000	0%
61036300-500121	HOLIDAY PAY	300	300	300	-	300	0%	300	0%
61036300-500205	CELLULAR PHONE ALLOWANCE	1,800	1,800	1,200	600	1,800	0%	1,800	0%
61036300-500219	SOCIAL SECURITY/MEDICARE	76,500	76,500	50,549	25,951	76,500	0%	74,900	-2%
61036300-500226	MUNICIPAL EMPLOYEES RETIREMENT	263,600	263,600	160,249	103,351	263,600	0%	248,400	-6%
61036300-500247	GROUP HEALTH/LIFE/DENTAL INS	210,500	210,500	118,202	92,298	210,500	0%	201,300	-4%
61036300-500261	WORKERS COMPENSATION INSURANCE	28,300	28,300	17,864	10,436	28,300	0%	50,600	79%
61036300-520117	CONTRACT SERVICES	40,000	40,000	23,750	16,250	40,000	0%	40,000	0%
61036300-520649	TRAVEL/EDUCATION & TRAINING	10,000	10,000	3,275	6,725	10,000	0%	10,000	0%
61036300-520705	CONTRACT-MAINT WATER TANKS	130,000	130,000	96,745	33,255	130,000	0%	130,000	0%
61036300-530000	EQUIPMENT MAINTENANCE/REPAIRS	50,000	50,000	48,158	1,842	50,000	0%	50,000	0%
61036300-530155	MAINTENANCE LINES & PUMPS	234,200	234,200	191,624	42,576	234,200	0%	234,200	0%
61036300-540000	OPERATING SUPPLIES	150,000	150,000	95,206	54,794	150,000	0%	150,000	0%
61036300-540160	SUPPLIES-VEHICLES GAS/DIESEL	66,000	66,000	37,540	28,460	66,000	0%	66,000	0%
61036300-540167	SMALL TOOLS AND EQUIPMENT	10,000	10,000	9,846	154	10,000	0%	10,000	0%
61036300-540174	UTILITIES-ELECTRICAL LIGHT/POW	140,500	140,500	103,342	37,158	140,500	0%	140,500	0%
61036300-540188	SUPPLIES - METERS	70,000	70,000	70,000	-	70,000	0%	70,000	0%
TOTAL WATER UTILITY		\$ 2,479,600	\$ 2,479,600	\$ 1,666,787	\$ 812,813	\$ 2,479,600	0%	\$ 2,454,500	-1%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Water Sewer Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
61036500 SEWER UTILITY									
61036500-500100	REGULAR SALARIES AND WAGES	\$ 221,100	\$ 221,100	\$ 131,646	\$ 89,454	\$ 221,100	0%	\$ 193,400	-13%
61036500-500107	OVERTIME PAY	7,000	7,000	248	6,752	7,000	0%	7,000	0%
61036500-500114	CALL BACK PAY	20,000	20,000	14,861	5,139	20,000	0%	20,000	0%
61036500-500121	HOLIDAY PAY	1,000	1,000	-	1,000	1,000	0%	1,000	0%
61036500-500205	CELLULAR PHONE ALLOWANCE	1,800	1,800	600	1,200	1,800	0%	900	-50%
61036500-500219	SOCIAL SECURITY/MEDICARE	19,100	19,100	11,049	8,051	19,100	0%	17,000	-11%
61036500-500226	MUNICIPAL EMPLOYEES RETIREMENT	61,900	61,900	35,501	26,399	61,900	0%	52,300	-16%
61036500-500247	GROUP HEALTH/LIFE/DENTAL INS	54,900	54,900	29,954	24,946	54,900	0%	45,800	-17%
61036500-500261	WORKERS COMPENSATION INSURANCE	9,000	9,000	5,194	3,806	9,000	0%	10,800	20%
61036500-520649	TRAVEL/EDUCATION & TRAINING	7,000	7,000	70	6,930	7,000	0%	7,000	0%
61036500-520715	CONTRACT - LINE CLEANING	60,000	60,000	28,800	31,200	60,000	0%	60,000	0%
61036500-530000	EQUIPMENT MAINTENANCE/REPAIRS	45,000	45,000	21,899	23,101	45,000	0%	45,000	0%
61036500-530153	MAINTENANCE-GENERATORS	70,000	70,000	41,837	28,163	70,000	0%	70,000	0%
61036500-530154	MAINTENANCE-SCADA	70,000	70,000	17,683	52,317	70,000	0%	70,000	0%
61036500-530155	MAINTENANCE LINES & PUMPS	150,000	150,000	99,563	50,437	150,000	0%	150,000	0%
61036500-540000	OPERATING SUPPLIES	10,000	10,000	3,678	6,322	10,000	0%	10,000	0%
61036500-540160	SUPPLIES-VEHICLES GAS/DIESEL	28,000	28,000	13,912	14,088	28,000	0%	28,000	0%
61036500-540167	SMALL TOOLS AND EQUIPMENT	5,000	5,000	1,143	3,857	5,000	0%	5,000	0%
61036500-540174	UTILITIES-ELECTRICAL LIGHT/POW	107,000	107,000	69,618	37,382	107,000	0%	107,000	0%
TOTAL SEWER UTILITY		\$ 947,800	\$ 947,800	\$ 527,258	\$ 420,542	\$ 947,800	0%	\$ 900,200	-5%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Water Sewer Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
61036700 PLANT OPERATION									
61036700-500100	REGULAR SALARIES AND WAGES	\$ 294,400	\$ 294,400	\$ -	\$ 294,400	\$ 294,400	0%	\$ 285,900	-3%
61036700-500107	OVERTIME PAY	3,500	3,500	-	3,500	3,500	0%	3,500	0%
61036700-500114	CALL BACK PAY	35,000	35,000	-	35,000	35,000	0%	35,000	0%
61036700-500121	HOLIDAY PAY	1,000	1,000	-	1,000	1,000	0%	1,000	0%
61036700-500205	CELLULAR PHONE ALLOWANCE	900	900	-	900	900	0%	900	0%
61036700-500219	SOCIAL SECURITY/MEDICARE	22,900	22,900	-	22,900	22,900	0%	22,200	-3%
61036700-500226	MUNICIPAL EMPLOYEES RETIREMENT	81,100	81,100	-	81,100	81,100	0%	75,900	-6%
61036700-500247	GROUP HEALTH/LIFE/DENTAL INS	54,900	54,900	-	54,900	54,900	0%	54,900	0%
61036700-500261	WORKERS COMPENSATION INSURANCE	14,800	14,800	-	14,800	14,800	0%	15,800	7%
61036700-520117	CONTRACT SERVICES	60,000	60,000	-	60,000	60,000	0%	60,000	0%
61036700-520138	LABORATORY SERVICES	50,000	50,000	-	50,000	50,000	0%	50,000	0%
61036700-520649	TRAVEL/EDUCATION & TRAINING	4,000	4,000	-	4,000	4,000	0%	4,000	0%
61036700-530000	EQUIPMENT MAINTENANCE/REPAIRS	10,000	10,000	-	10,000	10,000	0%	10,000	0%
61036700-530143	MAINTENANCE-BUILDINGS/GROUNDS	10,000	10,000	-	10,000	10,000	0%	10,000	0%
61036700-530150	MAINTENANCE-PLANT & MACHINERY	125,000	125,000	-	125,000	125,000	0%	125,000	0%
61036700-540000	OPERATING SUPPLIES	100,000	100,000	-	100,000	100,000	0%	100,000	0%
61036700-540160	SUPPLIES-VEHICLES GAS/DIESEL	12,000	12,000	-	12,000	12,000	0%	12,000	0%
61036700-540167	SMALL TOOLS AND EQUIPMENT	5,000	5,000	-	5,000	5,000	0%	5,000	0%
61036700-540174	UTILITIES-ELECTRICAL LIGHT/POW	410,000	410,000	-	410,000	410,000	0%	410,000	0%
61036700-560361	FEES AND PERMITS	25,000	25,000	-	25,000	25,000	0%	25,000	0%
61036700-560753	DUMPSTER EXPENSE	2,500	2,500	-	2,500	2,500	0%	2,500	0%
TOTAL PLANT OPERATION		\$ 1,322,000	\$ 1,322,000	\$ -	\$ 1,322,000	\$ 1,322,000	0%	\$ 1,308,600	-1%
TOTAL WATER AND SEWER DEPARTMENT		\$ 5,393,069	\$ 5,393,069	\$ 2,616,255	\$ 2,776,814	\$ 5,393,069	0%	\$ 5,479,032	2%

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Water Sewer Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
CAPITAL EXPENDITURES									
61093000-570400	CAPITAL EXPENDITURES	\$ 700,000	\$ 700,000	\$ 700,000	\$ -	\$ 700,000	0%	\$ 1,300,000	86%
TOTAL WATER AND SEWER EXPENDITURES		\$ 6,093,069	\$ 6,093,069	\$ 3,316,255	\$ 2,776,814	\$ 6,093,069	0%	\$ 6,779,032	11%
OPERATING TRANSFERS OUT									
61095000-590255	TRANSFER TO WS REV 2013 FUND	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ 295,000	100%
61095000-590257	TRANSFER TO WS REV 2020 FUND	122,739	122,739	-	122,739	122,739	0%	124,000	1%
TOTAL OTHER FINANCING USES		\$ 122,739	\$ 122,739	\$ -	\$ 122,739	\$ 122,739	0%	\$ 419,000	241%
TOTAL EXPENDITURES & TRANSFERS		\$ 6,215,808	\$ 6,215,808	\$ 3,316,255	\$ 2,899,553	\$ 6,215,808	0%	\$ 7,198,032	16%
Ending Fund Balance		\$ 984,163	\$ 1,336,329			\$ 843,575		\$ 459,241	

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Water Sewer Series 2013 Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
Beginning Fund Balance		\$ 144,641	\$ 144,603			\$ 144,603		\$ 144,417	
Revenues									
6250100-450050	Interest Earnings	\$ 750	\$ 750	\$ 931	\$ 39	\$ 970	29%	\$ 750	-23%
*** Total Revenues ***		\$ 750	\$ 750	\$ 931	\$ 39	\$ 970	29%	\$ 750	-23%
Transfers In									
6250900-491030	Transfer from W&S Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ 295,000	0%
6250900-491015	Transfer from Sales Tax Fund	290,000	290,000	145,000	145,000	290,000	0%	-	-100%
*** Total Transfers In ***		\$ 290,000	\$ 290,000	\$ 145,000	\$ 145,000	\$ 290,000	0%	\$ 295,000	2%
Expenditures									
62536000-580187	W&S Bond Principal Payments - 2013	\$ 266,000	\$ 266,000	\$ 266,000	\$ -	\$ 266,000	0%	\$ 269,000	1%
62536000-580235	Interest Payments - 2013	11,916	11,916	11,916	-	11,916	0%	10,712	-10%
62536000-580270	DEQ Administrative Fees	12,978	12,978	13,240	-	13,240	2%	11,903	-10%
*** Total Expenditures ***		\$ 290,894	\$ 290,894	\$ 291,156	\$ -	\$ 291,156	0%	\$ 291,616	0%
Ending Fund Balance		\$ 144,497	\$ 144,459			\$ 144,417		\$ 148,552	

Reserve Fund Requirement: \$146,022.50

*Amount equal to one half of the highest combined debt service any future bond year.

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Water Sewer Series 2020 Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED
Beginning Fund Balance		\$ 60,982	\$ 60,983			\$ 60,983		\$ 60,983	
Transfers In									
6270900-491030	Transfer from W&S Operating Fund	\$ 122,739	\$ 122,739	\$ 71,598	\$ 51,141	\$ 122,739	0%	\$ 124,000	1%
*** Total Transfers In ***		\$ 122,739	\$ 122,739	\$ 71,598	\$ 51,141	\$ 122,739	0%	\$ 124,000	1%
Expenditures									
62736000-580189	W&S Bond Principal Payments - 2020	\$ 106,000	\$ 106,000	\$ 106,000	\$ -	\$ 106,000	0%	\$ 107,000	1%
62736000-580211	Interest Payments - 2020	7,929	7,929	7,929	-	7,929	0%	7,450	-6%
62736000-580270	DEQ Administrative Fees	8,810	8,810	8,810	-	8,810	0%	8,278	-6%
*** Total Expenditures ***		\$ 122,739	\$ 122,739	\$ 122,739	\$ -	\$ 122,739	0%	\$ 122,727	0%
Ending Fund Balance		\$ 60,982	\$ 60,983			\$ 60,983		\$ 62,256	

Reserve Fund Requirement: \$61,353.00

*Amount equal to one half of the highest combined debt service any future bond year.

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
WC/GL Insurance Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027	
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR END	PROPOSED BUDGET	%CHANGE PROJECTED	
Beginning Fund Balance		\$ 57,073	\$ (1,181,537)				\$ (1,181,537)	\$ (1,695,578)		
Revenues										
7101501-431845	Workers Compensation Charges	\$ 650,000	\$ 650,000	\$ 521,084	\$ 232,000	\$ 753,084	16%	\$ 1,444,409	92%	
7100100-450050	Interest Earnings	1,000	1,000	41	59	100	-90%	115	15%	
7101502-460325	Claims Aggregate Refunds	125,000	125,000	4,371	75,000	79,371	63%	125,000	57%	
7100100-460330	Claims Recovered	25,000	25,000	-	25,000	25,000	100%	25,000	0%	
7100100-460235	Workers Comp Dividends	61,989	61,989	-	198,000	198,000	319%	198,000	0%	
*** Total Revenues ***		\$ 862,989	\$ 862,989	\$ 525,496	\$ 530,059	\$ 1,055,555	22%	\$ 1,792,524	70%	
Transfers In										
7100900-491045	General Fund	\$ 1,905,000	\$ 1,905,000	\$ 1,111,250	\$ 793,750	\$ 1,905,000	0%	\$ 3,285,000	72%	
*** Total Transfers ***		\$ 1,905,000	\$ 1,905,000	\$ 1,111,250	\$ 793,750	\$ 1,905,000	0%	\$ 3,285,000	72%	
Workers Comp Expenditures										
71015901-520551	Worker Comp Ins & Admin Cost	\$ 1,230,885	\$ 1,230,885	\$ 1,252,811	\$ 253,517	\$ 1,506,328	22%	\$ 1,400,000	-7%	
71015901-520558	Workers Comp Claims Paid	100,000	100,000	455,045	83,444	538,489	438%	500,000	-7%	
*** Total Workers Comp ***		\$ 1,330,885	\$ 1,330,885	\$ 1,707,856	\$ 336,961	\$ 2,044,817	54%	\$ 1,900,000	-7%	
Property/Liability Expenditures										
71015902-520565	General Liability Ins & Admin Cost	\$ 1,179,779	\$ 1,179,779	\$ 949,199	\$ 230,580	\$ 1,179,779	0%	\$ 1,185,805	1%	
71015902-520572	Liability Claims Paid (Deductible)	250,000	250,000	115,405	134,595	250,000	0%	250,000	0%	
*** Total Property/Liability ***		\$ 1,429,779	\$ 1,429,779	\$ 1,064,604	\$ 365,175	\$ 1,429,779	0%	\$ 1,435,805	0%	
*** Total Expenditures Insurance Fund ***		\$ 2,760,664	\$ 2,760,664	\$ 2,772,460	\$ 702,136	\$ 3,474,596	26%	\$ 3,335,805	-4%	
Ending Fund Balance		\$ 64,398	\$ (1,174,212)			\$ (1,695,578)		\$ 46,141		

**The WC/GL Insurance Fund reflects elevated expenditures in FY27 partially attributable to correcting a prior fund deficit; however, claims activity continues to run above policy thresholds and will require ongoing monitoring.

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Health Insurance Fund**

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR	PROPOSED BUDGET	%CHANGE PROJECTED
Beginning Fund Balance		\$ 32,767	\$ 26,093			\$ 26,093		\$ (25,330)	
Revenues									
7200100-431850	Health Insurance Charges	\$2,950,000	\$2,950,000	\$ 2,265,975	\$ 751,847	\$ 3,017,822	2%	\$ 3,000,000	-1%
7200100-450050	Interest Earnings	350	350	227	123	350	0%	350	0%
*** Total Revenues ***		\$2,950,350	\$2,950,350	\$ 2,266,202	\$ 751,970	\$ 3,018,172	2%	\$ 3,000,350	-1%
Transfers In									
7200900-491045	Transfer In - General Fund	\$ 537,000	\$ 537,000	\$ 300,000	\$ 237,000	\$ 537,000	0%	\$ 570,000	6%
*** Total Transfers ***		\$ 537,000	\$ 537,000	\$ 300,000	\$ 237,000	\$ 537,000	0%	\$ 570,000	6%
Expenditures									
72015900-520523	Health Ins Deductible Paid	\$ 450,000	\$ 450,000	\$ 637,703	\$ 100,629	\$ 738,332	64%	\$ 500,000	-32%
72015900-520525	Choice Care Card Admin	18,000	18,000	11,764	4,236	16,000	-11%	18,000	13%
72015900-520530	Health Ins & Admin Costs	2,900,000	2,900,000	2,164,055	580,538	2,744,593	-5%	2,900,000	6%
72015900-520589	Retirees Health Insurance	150,000	150,000	61,746	45,924	107,670	-28%	125,000	16%
*** Total Expenditures ***		\$3,518,000	\$3,518,000	\$ 2,875,268	\$ 727,292	\$ 3,606,595	3%	\$ 3,543,000	-2%
Ending Fund Balance		\$ 2,117	\$ (4,557)			\$ (25,330)		\$ 2,020	

City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Court Witness Fund

ACCOUNT	DESCRIPTION	2026	2026	3/31/2026	2026	2026	2026	2027	2027
		ORIGINAL BUDGET	LAST REVISED BUDGET	ACTUAL YEAR TO DATE	ESTIMATED REMAINING FOR YEAR	PROJECTED ACTUAL	%CHANGE PROJECTED AT YEAR	PROPOSED BUDGET	%CHANGE PROJECTED
Beginning Fund Balance		\$ 109,798	\$ 140,310			\$ 140,310		\$ 137,510	
Revenues									
8032000-431050	Court Fees	\$ 20,000	\$ 20,000	\$ 12,475	\$ 7,525	\$ 20,000	0%	\$ 20,000	0%
8030100-450050	Interest Earnings	500	500	458	42	500	0%	500	0%
*** Total Revenues ***		\$ 20,500	\$ 20,500	\$ 12,933	\$ 7,567	\$ 20,500	0%	\$ 20,500	0%
Expenditures									
80320000-500128	Court Witness Pay	\$ 12,000	\$ 12,000	\$ 1,244	\$ 10,756	\$ 12,000	0%	\$ 12,000	0%
80320000-500129	Court Witness Pay SLU	10,000	10,000	2,960	7,040	10,000	0%	10,000	0%
80320000-500219	Social Security/Medicare	50	50	22	28	50	0%	50	0%
80320000-500247	Group/Life/Dental Insure	1,000	1,000	119	881	1,000	0%	1,000	0%
80320000-500261	Workers Comp Insurance	250	250	-	250	250	0%	250	0%
*** Total Expenditures ***		\$ 23,300	\$ 23,300	\$ 4,345	\$ 18,955	\$ 23,300	0%	\$ 23,300	0%
Ending Fund Balance		\$ 106,998	\$ 137,510			\$ 137,510		\$ 134,710	

**City of Hammond, Louisiana
Fiscal Year 2026-2027 Proposed Budget
Capital Request**

Funding Source	Category	Department	Description	2027 REQUESTED	2027 PROPOSED	2027 APPROVED
General Fund						
General Fund	Equipment	Garage	(2) 275 Gallon Oval Bulb Storage Tanks	\$ 3,200	\$ 3,200	\$ 3,200
General Fund	Equipment	Garage	3 n 1 Printer	1,474	1,474	1,474
General Fund	Equipment	Purchasing	Printer	3,500	3,500	3,500
*** Total General Fund ***				\$ 8,174	\$ 8,174	\$ 8,174
Sales Tax						
Sales Tax	Equipment	Building	Kubota KX033-4R1A Excavator	\$ 56,293	\$ 56,293	\$ 56,293
Sales Tax	Equipment	Parks/Grounds	Mausolem Lift Machine	29,985	29,985	29,985
Sales Tax	Equipment	Parks/Grounds	Ford F150	40,881	40,881	40,881
Sales Tax	Equipment	Parks/Grounds	Ford F250	46,131	46,131	46,131
Sales Tax	Equipment	Parks/Grounds	Kubota SVL75-3HW	67,642	67,642	67,642
Sales Tax	Equipment	Parks/Grounds	Kubota KX033-4R1A	56,293	56,293	56,293
Sales Tax	Equipment	Parks/Grounds	Kubota ZD1600	23,615	23,615	23,615
Sales Tax	Equipment	Streets	Ford F350 4x2 DRW Reg Cab	73,716	73,716	73,716
Sales Tax	Equipment	Streets	Ford F350 4x2 DRW Reg Cab	73,716	73,716	73,716
*** Total Sales Tax ***				\$ 468,272	\$ 468,272	\$ 468,272
Water/Sewer						
Water/Sewer	Equipment	Water/Sewer	Walk-Behind Concrete Saw	\$ 44,116	\$ 44,116	\$ 44,116
Water/Sewer	Equipment	Water/Sewer	Ford F250 4x2 Pickup	59,690	59,690	59,690
Water/Sewer	Equipment	Water/Sewer	Ford F350 4x2 DRW Reg Cab	74,293	74,293	74,293
*** Total Water Sewer ***				\$ 178,098	\$ 178,098	\$ 178,098

I. WATER/SEWER PROJECTS **						
PROJECT	Appropriation by Fiscal Year (in \$1,000)					
I. Water/Sewer Projects	2025-26*	2026-27	2027-28	2028-29	2029-2030	2029-2030
A. Lift Station Upgrades						
* Professional Plaza / Club DeLuxe (PS#41)	\$ 250					
* Elmwood (PS#45)	250					
(1) Casey Rd at Vineyard (PS#36)		\$ 250				
(2) University / Tornado (PS#15)			200			
(3) Maryland St (PS#20)			150			
(4) Town & Country (PS#12)		250				
(5) E. Hanson (PS#5)			500			
(6) Holiday Inn / Don's (PS#10)				350		
(7) Arkansas Frozen / W. Church (PS#1)				300		
(8) Airport (PS#42)			250			
(9) Arnold / N. Cherry (PS#2)					300	
B. Emerg. Electr. Generators						
C. LS Grinders						
D. South Plant Improvements						
* Upgrade Effluent pump station	350					
(1) PAA Disinfection Improvements		300				
(2) Backup Mech. Screen - main headworks			650			
E. Sewer Rehabilitation						
F. Sewer/Water Improvements						
(1) Monistere Ln Sewer Impr			450			
* Relocate rear-lot Water main/svcs (W Colo/W Mich)	160					
* Extend Fire protection - MC Moore	190					
(2) EPA (mandated) Lead Service Survey		500				
(3) Emergency & Miscellaneous Repairs			50	50	50	50
Total Water/Sewer Projects**:	\$ 1,200	\$ 1,300	\$ 2,250	\$ 700	\$ 350	\$ 50

* Completed, under construction, or under design (previously funded)

II. SIDEWALK IMPROVEMENTS ***

PROJECT		Appropriation by Fiscal Year (in \$1,000)					
II. Sidewalk Improvements	2025-26*	2026-27	2027-28	2028-29	2029-2030	2029-2030	
* <i>S. Laurel St. (Morris - Coleman)</i>	\$ 82						
1. Miss. St. (Natchez - Lovett)				\$ 150			
* <i>Natchez St. Ph (Live Oak - Miss. + Miss. - Palmetto)</i>	181						
2. N. Cherry (E. Michigan - Univ.)			\$ 704				
3. Old Cov. Hwy. (SWRR - CN Xing)			150				
4. W. Church (Linden - Maple)		\$ 325					
5. Western Ave. (Martens - Pecan)		147					
6. Elm St. (s. of Old Cov. Hwy.)			56				
* <i>N. Chestnut (E. Charles - E. Church)</i>	51						
7. S. Magnolia St. (E side/n. of Phoenix Sq.)		111					
8. Linden (W. Coleman - W. Church)		200					
* <i>Oak Creek/Oak Ridge connecting sidewalk</i>	45						
9. S. Holly (Old Cov. Hwy. to Cemetery)		251					
10. Palmetto (Mooney - Natchez)		143					
11. Rogers-Moore Parkway				290			
12. Old Baton Rouge Hwy. (Celia to Lakewood)							
a. Ph. I - Celia to Live Oak Drive		212					
b. Ph. II - Live Oak to Lakewood			187				
13. Celia St. (Old BR Hwy to W. Thomas)		95					
14. Hewitt Road (JW Davis - S. Magnolia)		365					
15. White Street (Washington to Mary's Alley)		20					
16.							
17.							
Total Sidewalk Improvements:	\$ 359	\$ 1,869	\$ 1,097	\$ 440	\$ -	\$ -	

* Completed, under construction, or under design (previously funded)

III. DRAINAGE IMPROVEMENTS ***						
PROJECT		Appropriation by Fiscal Year (in \$1,000)				
III. Drainage Improvements		2025-26*	2026-27	2027-28	2028-29	2029-2030
* <i>Al-Ida (Pine Hill Subd)</i>		\$ 348				
1. Celia St. (Old BR Hwy to W. Thomas)			\$ 250			
* <i>N. Cherry (W2-L6 to Chrystal St.) incl. sidewalks</i>		440				
2. Linden (W. Church - W. Coleman)			252			
* <i>Drainage outfall - Woodbridge & Westdale</i>		240				
3. Ruth-Smith-Pine Dr (tie in to M. C. Moore drn)				259		
4. W. Charles-W. Robert-enclose rear-lot canal			185			
* <i>Natchez Ph. I (Live Oak - Miss.) - for sidewalks</i>		54				
* <i>Natchez Ph. II (Miss. - Palmetto) - for sidewalks</i>		289				
5. Blackburn Extension/Aleata				593		
6. Ruland & Scanlan			710			
7. Richardson & Carter				720		
* <i>W. Church (Carter to Maple)</i>		366				
* <i>W. Church (Linden to Carter)</i>		504				
* <i>S. Laurel (Morris - Coleman)</i>		183				
* <i>Magazine St. ditch tie-in</i>		90				
8. S.Holly Ph.II (Old Covington Hwy to Cemetery)			507			
* <i>Palmetto (Mooney - Natchez)</i>		381				
9. Old Baton Rouge Hwy. (Celia to Lakewood)						
a. Ph. I - Celia to Live Oak Drive			570			
b. Ph. II - Live Oak Dr. to Lakewood					500	
10. J. W. Davis (Coleman to Smith Square)						
* <i>a. Ph. I - Coleman to Florida (east side)</i>		160				
b. Ph. II - Florida to Smith Sq. (west side)				350		
11. S. Spruce Street (north of Phoenix Sq.)			250			
12. Oak Hollow NE Outfall repairs			45			
* <i>Woodbridge South Outfall</i>		220				
13. S. Olive (Illinois - Merry)				271		
14. White Street (Washington to Mary's Alley)			120			
15. S. Spruce Street @ W2-L2E Crossing			30			
15. Rear lot Florence Dr (west)			185			
Total Drainage Improvements:		\$ 3,275	\$ 3,104	\$ 2,193	\$ 500	\$ -

* Completed, under construction, or under design (previously funded)

IV. BRIDGE PROJECTS ***						
PROJECT	Appropriation by Fiscal Year (in \$1,000)					
IV. Bridge Projects	2025-26*	2026-27	2027-28	2028-29	2029-2030	2029-2030
* <i>Pedestrian Br. - Xing L-6 (N. Cherry)</i>	\$ 220					
* <i>Pedestrian Br. - Xing Ponchy Cr. (N. Cherry)</i>	350					
1. Pedestrian Br. - Natchez St.		\$ 230				
2. Florida St BRIDGE Xing Arnolds Creek			600			
3. First Avenue BRIDGE Xing canal			480			
4. Sentell BRIDGE Xing canal				510		
5. Pecan St. Bridge Repairs			70			
6. Miscellaneous Repairs			50	50	50	50
Total Bridge Projects:	\$ 570	\$ 230	\$ 1,200	\$ 560	\$ 50	\$ 50

* Completed, under construction, or under design (previously funded)

V. PARK IMPROVEMENTS ***						
PROJECT	Appropriation by Fiscal Year (in \$1,000)					
V. Park Improvements	2025-26*	2026-27	2027-28	2028-29	2029-2030	2029-2030
A. CATE SQUARE			\$ 50	\$ 50	\$ 50	\$ 50
B. ZEMURRAY PARK						
1. Miscellaneous relocations/upgrades						
2. Master Plan Implementation			500	250	500	500
C. MOONEY AVE. PARK			25	25	25	25
* <i>Perimeter walking trail (1,200' x 6'W)++</i>						
* <i>Misc. Playground/park equipment++</i>						
* <i>Picnic tables and benches++</i>						
D. CLARKE PARK			125	25	25	25
E. MARTIN LUTHER KING PARK			50	25	25	25
* <i>Perimeter walking trail (1,700' x 6'W)++</i>						
* <i>New picnic pavillion (25x100)++</i>						
F. JACKSON PARK			25	50	25	25
G. NORTH OAKS PARK						
Total Park Improvements:	\$ -	\$ -	\$ 775	\$ 425	\$ 650	\$ 650

* Completed, under construction, or under design (previously funded)

VI. STREET IMPROVEMENTS						
PROJECT	Appropriation by Fiscal Year (in \$1,000)					
VI. Street Improvements	2025-26*	2026-27	2027-28	2028-29	2029-2030	2029-2030
A. ASPHALT STREET IMPR.		ASPHALT STREET WORK PERFORMED BY TPG				
B. CONCRETE STREET REPAIRS				50	50	50
1. N. Cate Street (300 block)			300			
2. Doctor's Drive				225		
3. S. Wilson / S. General Pershing			350			
4. Lamonte Drive (east of Veterans Ave.)				450		
* Minn.Pk. [S. Magnolia - SWRR]	\$ 620					
C. MISC. PAVING PROJECTS						
* Genl. Pershing/W. Dakota (SLU) - curb work	53					
1. Genl.Pershing(SLU) - Western Ave to Ford Dr.		\$ 110				
* N. Hazel (100 block) - PC Concr.	141					
2. N. Hazel (200 block) - PC Concr		160				
3. Downtown Parking Mall - 200 block S. Cate			275			
4. M.C. Moore Widening (pavement only)		296				
* Morrison Alley Parking Impr.	250					
5. Connect Caroline to Top Hat (incl. R/W)			105			
6. Connect Florida St to NEW BRIDGE			250			
7. Connect First Avenue at NEW BRIDGE			300			
8. Extend Sentell Xing NEW BRIDGE				405		
Total Street Improvements:	\$ 1,064	\$ 566	\$ 1,580	\$ 1,130	\$ 50	\$ 50

* Completed, under construction, or under design (previously funded)

TABLE A - NEW Fiscal Year (FY 2026-27)
Capital Improvements Funding Source

CATEGORY	WATER & SEWER FUNDS**	Other	420 Funds		Grants	TOTAL *** FY26-27 FUNDING
			[Video Bingo] Funds]	[Sales Tax Surplus]		
I. Water/Sewer Projects **	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000
II. Sidewalk Improvements ***	-	-	-	1,869,000	-	1,869,000
III. Drainage Improvements ***	-	-	850,000	2,254,000	-	3,104,000
IV. Bridge Projects ***	-	-	-	230,000	-	230,000
V. Park Improvements ***	-	-	-	-	-	-
VI. Street Improvements ***	-	-	-	566,000	-	566,000
TOTAL FY 2027:	\$ 1,300,000	\$ -	\$ 850,000	\$ 4,919,000	\$ -	\$ 7,069,000

** Funded from Water/Sewer Surplus + Sales Tax Surplus

*** Adopted in conjunction with Consolidated Budget for FY 2026-27

TABLE B - Capital Improvements Project / Cost Summary +

Category	Appropriation by Fiscal Year (in \$1,000)				
	2026-27	2027-28	2028-29	2029-2030	2029-2030
I. Water/Sewer Projects **	\$ 1,300	\$ 2,250	\$ 700	\$ 350	\$ 50
II. Sidewalk Improvements ***	1,869	1,097	440	-	-
III. Drainage Improvements ***	3,104	2,193	500	-	-
IV. Bridge Projects ***	230	1,200	560	50	50
V. Park Improvements ***	-	775	425	650	650
VI. Street Improvements ***	566	1,580	1,130	50	50
Total Capital Improvements+:	\$ 7,069	\$ 9,095	\$ 3,755	\$ 1,100	\$ 800

** Funded from Water/Sewer Surplus + Sales Tax Surplus

*** Adopted in conjunction with Consolidated Budget for FY 2026-27

"+" Total FY 2026-2031 Capital Projects Backlog = \$ 21,819,000 *Note (1)*

Last fiscal year's total Capital Projects Backlog = \$ 24,829,000

Note (1): NO PARKS nor ASPHALT STREETS are included in \$ inventory of needs